Education

Annual Report
2015-16

Alberta
Government

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Preface 4

Minister's Accountability Statement 5

Message from the Minister 6

Management's Responsibility for Reporting 7

Results Analysis 9
- Ministry Overview 10
- Performance Highlights 13
- Financial Highlights 15
- Discussion and Analysis of Results 16
- Performance Measure Methodology 126

Financial Information 137
- Financial Information Contents 138
- Consolidated Financial Statements 139
- Independent Auditor's Report 141

Other Information 219
- Ministry Funding Provided to School Jurisdictions 221
- Statement of Remissions, Compromises, and Write-Offs 226
- Summary of School Jurisdictions' Financial Information 227
- Alberta Teachers' Retirement Fund Board Financial Statements 273

Other Statutory Reports 295

Preface

The Public Accounts of Alberta are prepared in accordance with the *Financial Administration Act* and the *Fiscal Planning and Transparency Act*. The Public Accounts consist of the annual report of the Government of Alberta and the annual reports of each of the 20 ministries.

The annual report of the Government of Alberta contains ministers' accountability statements, the consolidated financial statements of the province and *Measuring Up* report, which compares actual performance results to desired results set out in the government's strategic plan.

On February 2, 2016, the government announced new ministry structures. The 2015-16 ministry annual reports and financial statements have been prepared based on the new ministry structure.

This annual report of the Ministry of Education contains the minister's accountability statement, the audited consolidated financial statements of the ministry and a comparison of actual performance results to desired results set out in the ministry business plan. This ministry annual report also includes:

- the financial statements of entities making up the ministry including the Department of Education and the Alberta School Foundation Fund, for which the minister is responsible;
- the individual financial statements of the school jurisdictions presented in summary form as of their fiscal year end, August 31, 2015, in the Other Information section;
- other financial information as required by the *Financial Administration Act* and *Fiscal Planning and Transparency Act*, either as separate reports or as a part of the financial statements, to the extent that the ministry has anything to report; and
- financial information relating to accountable organizations and trust funds, which includes the Alberta Teachers' Retirement Fund and school jurisdictions in the public education system (public, separate and Francophone regional authorities and charter schools).

Minister's Accountability Statement

The ministry's annual report for the year ended March 31, 2016, was prepared under my direction in accordance with the *Fiscal Planning and Transparency Act* and the government's accounting policies. All of the government's policy decisions as at June 2, 2016 with material economic or fiscal implications of which I am aware have been considered in the preparation of this report.

Original signed by

David Eggen
Minister of Education

Message from the Minister

It is my pleasure to present Alberta Education's 2015-16 Annual Report which provides the activities and successes of the Kindergarten to Grade 12 education system over the past year.

Alberta Education remains a cornerstone in Alberta's shift toward a vibrant and diverse economic future. As the provincial economy changes, Albertans will need to be innovative, creative and skilled in leveraging knowledge as a resource.

Alberta Education is responsible for determining how our education system must evolve in order to meet the demands of Alberta business and industry, now and in the future, as we work to diversify our economy.

Students are the future drivers of Alberta's economy and evidence shows that well-educated individuals are more actively engaged in society, make better choices that improve their overall quality of life and earn higher incomes.

Ultimately, Alberta's education system contributes to the economic development of this province by ensuring students have the skills and knowledge they need to successfully enter the workforce.

Success in our education system wouldn't be possible without the hard work of parents, teachers, administrators, trustees and volunteers. I would like to thank our partners for their commitment to delivering a quality education to our children. I look forward to building upon these partnerships over the next year.

Original signed by

David Eggen
Minister of Education

Management's Responsibility for Reporting

The Ministry of Education includes:

- the Alberta School Foundation Fund
- the Department of Education
- the Alberta school jurisdictions

The executives of the individual entities within the ministry have the primary responsibility and accountability for the respective entities. Collectively, the executives ensure the ministry complies with all relevant legislation, regulations and policies.

Ministry business plans, annual reports, performance results and the supporting management information are integral to the government's fiscal and strategic plan, annual report, quarterly reports and other financial and performance reporting.

Responsibility for the integrity and objectivity of the consolidated financial statements and performance results for the ministry rests with the Minister of Education. Under the direction of the minister, I oversee the preparation of the ministry's annual report, including consolidated financial statements and performance results. The consolidated financial statements and the performance results, of necessity, include amounts that are based on estimates and judgments. The consolidated financial statements are prepared in accordance with Canadian public sector accounting standards.The performance measures are prepared in accordance with the following criteria:

- Reliability – information used in applying performance measures methodologies agrees with the underlying source data for the current and prior years' results.
- Understandability – the performance measure methodologies and results are presented clearly.
- Comparability – the methodologies for performance measure preparation are applied consistently for the current and prior years' results.
- Completeness – goals, performance measures and related targets match those included in the ministry's Budget 2015.

As deputy minister, in addition to program responsibilities, I am responsible for the ministry's financial administration and reporting functions. The ministry maintains systems of financial management and internal control which give consideration to costs, benefits, and risks that are designed to:

- provide reasonable assurance that transactions are properly authorized, executed in accordance with prescribed legislation and regulations, and properly recorded so as to maintain accountability of public money;
- provide information to manage and report on performance;
- safeguard the assets and properties of the province under ministry administration;
- provide Executive Council, the President of Treasury Board and Minister of Finance, and the Minister of Education the information needed to fulfill their responsibilities; and
- facilitate preparation of ministry business plans and annual reports required under the *Fiscal Planning and Transparency Act*.

In fulfilling my responsibilities for the ministry, I have relied, as necessary, on the executives of the individual entities within the ministry.

Original signed by

Dr. Curtis Clarke
Deputy Minister of Education
June 2, 2016

Results Analysis

Ministry Overview

The Ministry of Education, for which the Minister of Education is accountable, consists of the Department of Education, the Alberta School Foundation Fund and the arms-length school authorities. School authorities include public and separate school boards, francophone regional authorities, charter school operators, and private school operators.

These school authorities provide programs for children and students in the province's Early Childhood Services (ECS) to Grade 12 education system in accordance with the *School Act*. The information that follows in this section describes the functions and purpose of the Department of Education and the Alberta School Foundation Fund in more detail.

Department of Education

With children and students' varied learning needs as its central focus, Alberta Education leads an ECS to Grade 12 education system that provides the foundation of knowledge and skills and attributes needed to prepare Alberta children and youth for lifelong learning, work and citizenship. In 2015-16, more than 690,000* children and students were registered in ECS to Grade 12 education across Alberta.

The ministry ensures that inclusive learning opportunities are available to students. Alberta Education provides policy direction and funding to, and assurance for, the Kindergarten to Grade 12 education system.

For more information, phone 780-427-7219.
For toll-free access in Alberta, first dial 310-0000.
E-mail: edc.communications@gov.ab.ca
Website: www.education.alberta.ca

* Starting with 2013-14, the definition of an Alberta student has changed (see page 131). Caution should be exercised in comparing current year student population numbers with those published in prior years.

Department Organization

The Department of Education is divided into six organizational units reporting to the deputy minister.

Program and System Support Division

The Program and System Support division, led by assistant deputy minister Dean Lindquist, provides strategic leadership to support school authorities in their implementation of ministry programs and policies to meet the diverse learning needs of children, students and youth within a welcoming, caring, respectful and safe learning environment. The division coordinates the provincial school capital plan and provides support to school authorities with respect to school infrastructure. It works with school authorities to research, plan, and implement effective and innovative uses of technology for teaching and learning. The division has a mandate to provide field services support to school boards, charter schools, and private schools.

The division conducts reviews and monitors school authorities to provide strategic advice that will advance the success of children and youth in safe and caring schools. It works with stakeholders, other ministries, and other jurisdictions across Canada to support the implementation of programs, policies, and initiatives to improve the educational success of pre-school and ECS children and Grade 1-12 students. The division produces and distributes learning, teaching, and support resources including alternate format resources (Braille, audio, large print) and specialized equipment for students with visual impairment or perceptual disabilities. The division also negotiates and administers education standing offers and provincial software licensing agreements that support equitable, cost-effective access for school authorities to valuable learning and teaching technologies. In addition, the division develops and manages information and technology systems to collect, analyze, and report data used to support decision-making and analysis within the ministry and the ECS to Grade 12 education system.

Student Learning Standards Division

The Student Learning Standards division, led by assistant deputy minister Ellen Hambrook, provides strategic leadership in establishing provincial standards and guidelines for the design, development and supports for the implementation of curriculum for all subjects and grades Kindergarten to Grade 12. As part of the ministry's ongoing focus on student learning, the division reviews, revises, and maintains provincial programs of study, assessment, and learning and teaching resources in English and French. The division is responsible for standardized provincial assessment design, development and administration. The division also provides direct field services support to francophone regional authorities and negotiates federal-provincial agreements in support of French first and second language learning in the province.

Strategic Services and Governance Division

The Strategic Services and Governance division, led by assistant deputy minister Michael Walter, provides leadership and corporate support focused on policy, legislation, corporate and operational planning and reporting, as well as managing projects, contracts, risks and records. The division is responsible for developing and implementing ministry budget estimates and financial statements, allocating funding to public and private school authorities, monitoring school authority financial health, financial management, and collaborating with school authorities on finance and governance issues.

Strategic Services and Governance supported the ministry's chairship of the Council of Ministers of Education, Canada (CMEC), which ended in September 2015, and continues to have a strong voice in national and international matters in part through its continued involvement in CMEC. The division provides intergovernmental support for Education's internal and external initiatives, including in national and international settings, and also provides strategic direction for international education programming.

First Nations, Métis and Inuit Education Division

The First Nations, Métis, and Inuit Education division, led by assistant deputy minister Jane Martin, provides strategic leadership and direction for First Nations, Métis, and Inuit education in Alberta. In collaboration with all divisions, other ministries, and education stakeholders, the division supports the implementation of education system policies, programs, and initiatives to improve the academic achievement of Alberta's First Nations, Métis, and Inuit students and to deliver First Nations, Métis, and Inuit education to all Alberta students. This includes leading the implementation of the *Memorandum of Understanding for First Nations Education in Alberta* and agreements with the Métis Settlements General Council and the Métis Nation of Alberta ensuring that the government's expression of reconciliation is met. The goal is that all Alberta students are knowledgeable, understanding, and respectful of the rich diversity of the First Nations, Métis, and Inuit – their cultures, languages, and histories, the importance of Treaties, and the legacy of residential schools.

The division also leads the development of collaborative plans and partnership agreements to enhance education services and supports aimed at improving education outcomes for First Nations students residing on reserve.

System Excellence Division

The System Excellence division, led by assistant deputy minister Gene Williams, provides strategic leadership to enhance excellence in teaching, and leadership in the education system and to support the advancement of the ministry's workforce.

System Excellence is responsible for both the certification and the oversight related to the professional practice of teachers. Recognizing the role of teachers, school, and system authority leaders is changing, the division ensures the currency and relevancy of standards.

The division leads the ministry's research agenda and planning supports for engagement activities, provides system assurance and accountabilities, and leadership related to teacher labour relations and collective bargaining.

System Excellence is also responsible for developing and implementing human resource services and strategies to support the ministry's workforce.

Communications Branch

The Communications branch enhances Albertans' awareness of ministry achievements and initiatives and provides strategic communications advice, communications planning, and media relations support to the department.

Alberta School Foundation Fund

The Alberta School Foundation Fund receives tax revenues from municipalities based on the equalized assessment of real property in Alberta and education mill rates established by the Lieutenant Governor in Council. These monies, for which the ministry is responsible, along with those from provincial general revenues, are allocated on a fair and equitable basis to public and separate school boards for educational costs.

For more information, phone 780-427-2055.
For toll-free access in Alberta, first dial 310-0000.

Performance Highlights

The performance measurement system provides information on the achievement of outcomes of the education system. This information is generated through test results, student outcome data as well as provincial stakeholder survey results, which are used to determine the satisfaction of Albertans with key aspects of the education system.

- Overall, the education system is continuing to perform well. Thirteen performance measure targets were either achieved or exceeded. Provincial survey results indicate strong agreement that students are engaged in their learning at school (84 per cent).
- The five-year high school completion rate, 82.1 per cent, has improved significantly over time, rising more than two per cent from 79.4 per cent in 2010-11. The three-year high school completion rate, 76.5 per cent, has also shown improvement compared with the 2010-11 result of 74.2 per cent. In addition, the provincial dropout rate has declined over the same time period from 3.8 to 3.2 per cent.
- The diploma examination participation rate, which is the percentage of students writing four or more diploma exams within three years of entering Grade 10, has decreased over time and is now 54.6 per cent.
- About 59 per cent of Alberta's high school students made the transition to post-secondary within six years of entering Grade 10, a rate that has increased over time.
- Overall agreement that school provides a safe, caring and healthy learning environment remains high (87 per cent) and satisfaction with students' opportunity to receive a broad program of studies is over 80 per cent as well.
- Satisfaction with the quality of Kindergarten to Grade 12 education remains high (86 per cent) while satisfaction that students are receiving a solid grounding in core subjects has increased to 82 per cent after a drop to 80 per cent in 2013-14.
- While agreement that students are well prepared for citizenship has been high and stable in recent years (84 per cent in 2015-16), satisfaction that students demonstrate attitudes, skills, knowledge and behaviours to be successful when they finish school has been relatively lower (75 per cent in 2015-16).
- Survey results in 2015-16 also indicate that 71 per cent of parents, teachers and school board members are satisfied that education leadership at all levels (school, jurisdiction and provincial, combined) effectively supports and facilitates teaching and learning; results for this measure have fluctuated over time.
- Agreement that teachers are prepared for teaching has increased to 77 per cent after a drop to 74 per cent in 2013-14.
- Stakeholder satisfaction with their input being considered, respected and valued by the school, jurisdiction and province (58 per cent in 2015-16) has declined over time, dropping three percentage points from 61 per cent in 2011-12.

- The challenge of the substantial gap between results for self-identified First Nations, Métis and Inuit students and results for all students remains for the Kindergarten to Grade 12 education system. The most recent results on key outcome measures for First Nations, Métis and Inuit students are: high school completion rate, 57.6 per cent; diploma examination participation rate, 20.7 per cent; and annual dropout rate, 6.1 per cent. This compares with provincial rates of 82.1, 54.6, and 3.2 per cent, respectively.
- The dropout rate for First Nations, Métis and Inuit students has shown steady improvement over the past five years dropping about two percentage points from 8.0 per cent in 2010-11. As the dropout rate is viewed as a leading indicator for the high school completion rate, this indicates that the First Nations, Métis and Inuit completion rate is likely to increase over the next few years. The department is engaged in promoting innovative and collaborative ways to address the challenges faced by First Nations, Métis and Inuit students and in improving First Nations, Métis and Inuit student success.

Note: Results related to the 2016 Provincial Achievement Test and Diploma Exam measures will be available in October and will be included in the Annual Report Update.

Financial Highlights

- In the 2015-16 fiscal year, the consolidated expenses for school authorities and the Department of Education was $8.0 billion, an increase of $319.4 million, or 4.2 per cent, over the previous fiscal year. Payments to accredited private schools increased to $245.6 million, an increase of $11.9 million, or 5.1 per cent over the previous fiscal year.
- Many schools continued to see an increase in student population. To alleviate the pressure enrolment growth placed on school authorities and to maintain the existing level of services, government provided full enrolment growth funding for eligible Kindergarten to Grade 12 students to school authorities.
- Total expenses for the instruction program (including teachers' salaries, benefits and pension contributions, and services and supplies) was $5.8 billion, an increase of $199 million, or 3.5 per cent, over the previous fiscal year. In the 2015-16 school year, enrolment growth funding led to more than 740 additional teachers in Alberta classrooms.
- Government continues to honour its commitment to the small class size initiative. Total support for the small class size initiative reached $284 million in 2015-16. Since its inception in 2004-05, government has invested nearly $2.4 billion in this initiative to keep class sizes down.
- Government is committed to ensuring every student in Alberta has access to a quality education, regardless of language, cultural background, race, religion, sexual orientation, gender identity, or age. Total support for inclusive education was $423 million in 2015-16.
- In the 2015-16 fiscal year, Alberta Education contributed $409.3 million to the Alberta Teachers' Retirement Fund for the current service costs of teachers' pensions. This is in addition to the $464.5 million contributed by government, during the year, towards the cost of the pre-1992 teachers' pension liability.
- Total school capital investment was approximately $964 million, which included $913 million to support school capital projects underway and $51 million for the modular classroom program to meet emerging demand for educational spaces.
- Alberta Education provided $180 million in infrastructure maintenance and renewal (IMR) program funding, an increase of $60 million from the previous year, for life-cycle maintenance of schools to ensure healthy and safe learning environments. An additional $10 million was provided for the maintenance and renewal of P3 schools under the Alberta Schools Alternative Procurement program.
- Two of the four remaining school capital projects approved in 2011 were completed in April 2015. Work continues on the Two Hills Mennonite replacement school and on a plan to provide modernized accommodation for Calgary Board of Education's Chinook Learning Services program.
- In 2015-16, five of the 120 school projects announced during the 2013-14 fiscal year were completed (one in each of Calgary, Red Deer, Edmonton, Camrose, and Vegreville), with the majority of the remaining projects now in the construction phase. Most of the projects are anticipated for completion by 2016-17.
- The 77 school projects announced in 2014-15 are in various stages of planning, design, tender and construction. Many of the schools are anticipated for completion by 2017-18.
- The ministry continues to improve cash management processes with school boards. Implementation of a new reporting payment process for school board managed capital projects, that provides funding based on invoices submitted instead of project milestones has resulted in a reduction of $56.3 million in cash balances at the school board level.
- School board adjusted accumulated reserves from operations (ASO) decreased slightly to $459.0 million at August 31, 2015 from the previous year's balance of $460.1 million. Capital reserves rose by $52.1 million to $199.3 million. Education implemented increased reporting requirements from school boards on operating and capital reserve balances. School boards are now required to provide detailed plans regarding the planned use of ASO and capital reserves. The ministry will be comparing spending plans with implementation in subsequent periods.

Discussion and Analysis of Results

Introduction

Key Achievements and Performance Results

This section outlines the ministry's key achievements during 2015-16 and how this work has addressed the desired outcomes and priority initiatives set out in the ministry business plan for 2015-18 (www.finance.alberta.ca/publications/budget/budget2015-october/education.pdf).

Performance measures are based on student outcome data, student assessments and education stakeholder satisfaction surveys. Performance measurement results will assess the progress made towards four long-term desired outcomes:

1. Every student is successful.
2. The achievement gap between First Nations, Métis and Inuit students and all other students is eliminated.
3. Alberta has quality teaching and school leadership.
4. Alberta's education system is effectively governed.

Definitions of Key Terms

- **Desired Outcomes** are broad statements describing what the ministry wants to achieve.
- **Priority Initiatives** outline significant courses of action to be undertaken by the ministry to accomplish ministry desired outcomes.
- **Performance Measures** indicate the degree of success a ministry has in achieving its desired outcomes. Performance measures contain targets, which identify a desired level of performance to be achieved in each year of the business plan.

DESIRED OUTCOME ONE

Every student is successful

Every student is successful means that students achieve Alberta's learning outcomes, become proficient in literacy and numeracy, and demonstrate competencies such as critical thinking, collaboration, and communication across subject areas. Alberta Education collaborates with stakeholders and partners to help students be successful in learning by developing curriculum and providing personalized, student-centred programing. The ministry also creates conditions for children to be successful students by addressing integrated early learning and care needs.

Achievements

Priority Initiative 1.1 – Develop and provide an Alberta curriculum that supports the application of competencies across subject areas that are based on a strong foundation of literacy and numeracy.

Programs of Study Development

Alberta's Kindergarten to Grade 12 (K-12) curriculum is outlined in provincial programs of study, which identify what students are expected to learn and do in all subjects and grades. The curriculum is designed to help students achieve their individual potential and create a positive future for themselves, their families, and their communities. High-quality learning and teaching resources, in the form of student texts, teacher guides, videos, and software programs contribute to student achievement by supporting implementation of the programs of study and accommodating the diverse learning needs of Alberta students. When including resources, implementation supports, and the development of a digital platform for curriculum, the total expenditure for programs of study development work in 2015-16 was approximately $15.4 million. This does not include expenditures related to the provincial dual credit strategy or elementary mathematics which are reported elsewhere in this document. Curriculum goals for 2015-16 were met.

In 2015-16, Alberta Education:

- Completed materials that support literacy and numeracy understanding.
- Analyzed the themes and ideas generated by school authorities and teachers involved in curriculum prototyping, along with their feedback on the draft contents within the prototyping guide. The emerging themes affirmed the need for:
  - an explicit focus on competencies in and across all K-12 curriculum;
  - literacy and numeracy, which are fundamental to all learning and need to be continually developed and reinforced in all curriculum and grades;
  - guiding principles and standards for curriculum;

  - scope and sequence for each subject in the final programs of study for K-12;
  - an explicit statement of the relationships among learning outcomes, competencies, literacy, and numeracy;
  - the inclusion of the First Nations, Métis, and Inuit and diverse perspectives in curriculum;
  - fewer but more focused outcomes; and
  - guidelines and considerations for the selection of resources and for quality learning resources to support implementation of the new curriculum.
- Finalized a guiding framework, which will be used to support the design and development of all future curriculum.
- Designed, developed, and tested the curriculum development capabilities through the curriculum development management application (CDMA), which is a digital platform that provides opportunities for integrating literacy, numeracy, competencies, and learner outcomes to assist future program development.
- Developed and implemented supports for K-6 mathematics, specifically:
  - revised the achievement indicators to include standard and traditional algorithms;
  - included number facts questions for the fall 2015 Grade 3 SLA pilot administration.
- Refined the locally developed course templates to reflect and help reinforce the development of competencies and literacy and numeracy.
- Addressed inquiries and information requests regarding current and future provincial programs of study and met with key stakeholders.
- Ensured implementation support was provided for the following priorities:
  - First Nations, Métis, and Inuit;
  - mathematics;
  - student learning assessments;
  - literacy and numeracy;
  - inclusive education;
  - career and technology foundations; and
  - learning commons.

Priority Initiative 1.2 – Develop and implement online student learning assessments and diploma examinations to improve responsiveness to students' needs.

Student Learning Assessments

Provincial assessment programs, including student learning assessments (SLAs), are meant to complement day-to-day teacher observations and classroom assessment. The digitally-based student learning assessments are beginning of the year "check-in" provincial assessment tools that Alberta is developing to enable both parents and teachers to identify student strengths and areas of growth at the start of the school year. Knowing early in the school year, rather than at the end, what students know, are able to do, and areas for growth serves as a useful reference and enables collaboration between parents and teachers to help students learn during the year. In 2015-16, the provincial assessment programs (SLAs, provincial achievement tests, and diploma exams), including the digital platform, cost approximately $23.3 million.

The goals of the SLAs are to improve student learning and to enhance instruction for students, while achieving curriculum outcomes. The SLAs for Grade 3 are available in English and in French and reflect First Nations, Métis, and Inuit, and francophone perspectives. The French versions are designed to meet the needs of francophone and French immersion students. The goal of the pilot is to ensure the Grade 3 SLA evolves to be as valuable an assessment tool as it can be to support student learning before transitioning from provincial achievement tests (PATs) to SLAs in Grades 6 and 9.

In 2015-16, Alberta Education:

- Designed, developed, and administered the second year of the Grade 3 SLA pilot. It included enhanced assessment items and streamlined performance tasks and provided updated reports for both students and educators.
- Completed the second year of Grade 3 SLA pilot administration, scoring, and reporting of results.
- Collaborated with the Alberta Regional Professional Development Consortia (ARPDC) to offer three phases of face-to-face and online professional learning opportunities to teachers and administrators.
- Collaborated with Alberta School Councils' Association and Fédération des Parents Francophone de l'Alberta to provide five English and one French webinar to parents.

Diploma Examinations

As of September 1, 2015, diploma exam weighting shifted from a 50/50 weighting to a 70/30 weighting where school-awarded grades are worth 70 per cent. Diploma exams, in both English and French, certify the level of individual student achievement in selected Grade 12 courses, ensure that province-wide standards of achievement are maintained, and report individual and group results. Diploma exams in social studies and English language arts include First Nations, Métis, and Inuit perspectives and content. To better meet student needs, select diploma exams can be administered online.

In 2015-16, Alberta Education:

- Increased offerings of all high-demand diploma exams in November and January (began November 2015).
- Administered more than 13,000 written response diploma exams online.
- Offered paper hybrid and digital format field tests for all humanities subjects, such as social studies, English language arts, and Français/French language arts.
- Offered hybrid and digital format field tests for all mathematics and science subjects.
- Administered more than 45,000 field tests online.

Provincial Achievement Tests

Provincial achievement tests (PATs) are administered in both English and French in January, May, and June for students in Grades 6 and 9. The goals of the program are to determine if students are learning what they are expected to learn, to report to Albertans how well students have achieved provincial standards at given points in their schooling, and to assist schools, authorities, and the province in monitoring and improving student learning. PATs are administered annually in English and Français/French language arts, mathematics, science, and social studies. Grade 9 PATs are administered on the knowledge and employability programs of study in English language arts, mathematics, science, and social studies. French versions of all mathematics, science, and social studies PATs are available for students in francophone and French immersion programs (www.education.alberta.ca/admin/testing/achievement.aspx).

In 2015-16, Alberta Education:

- Administered more than 6,800 written response PATs online.
- Scored the results for PATs and reported results to school authorities.
- Administered more than 7,400 field tests online.

Priority Initiative 1.3 – Build an integrated early learning and care system by collaborating with Human Services and Health.

Early Learning and Care

Alberta Education is committed to exploring options that provide children with access to early learning opportunities. Early learning and care includes options for educational programming offered by school authorities for children as young as two years old. In these programs, young children participate as active learners within developmentally appropriate learning experiences and they develop knowledge, skills, and attitudes that lay the foundation for subsequent learning. Early learning and care is available to children until they are ready to start school.

In 2015-16, Alberta Education:

- Completed the first provincial administration of the early development instrument (EDI). The EDI is a population based measure of children's development before entering Kindergarten at age five. Sixty-eight public, separate, charter, and private early childhood services operators volunteered to participate in the 2016 collection. The ministry engaged the Offord Centre, McMaster University to support the EDI data collection and to provide reports to participating school authorities.
- Transitioned support for early years' community coalitions to Human Services. Community coalitions mobilize community resources to ensure that all children have the best possible start in life. Alberta Health will prepare reports and maps of the EDI data for the community coalitions.
- Advanced the delivery of quality early childhood programs. The ministry piloted the early learning and child care curriculum with 24 classrooms in 10 school authorities. The curriculum was adapted for use and tested in both English and French school authorities.
- Funded the development of an online after degree certificate in early childhood education at the University of Alberta. The certificate program will be offered starting fall 2016.

Priority Initiative 1.4 – Expand opportunities that create personalized, student-centred approaches to help students be successful in learning.

Provincial Dual Credit Strategy

Provincial dual credit strategy (PDCS) funding supports schools, post-secondary institutions, and businesses as they partner to deliver opportunities for students to earn both high school and post-secondary credits for the same coursework. Dual credit pathways also provide high school students the opportunity to pursue their career interests or workplace certification with hands-on learning (www.education.alberta.ca/department/ipr/dualcredit.aspx). Government is in the third year of the implementation of the provincial dual credit strategy, which was announced in May 2013. In 2015-16, approximately $300,000 was expended to support the provincial dual credit strategy.

In 2015-16, Alberta Education:

- Met commitment to develop 20 new dual credit pathways by identifying and developing six final programs of study, which were made available across the province for the 2015-16 school year. The new pathways include:
  - food safety;
  - cabinetmaker;
  - 4th class power engineering;
  - 5th class power engineering;
  - two marketing and management courses to support the office administration professional pathway; and
  - criminal justice studies.
- Completed development of draft research instruments to assist in the evaluation of the implementation of the PDCS, which will be carried out between April 2016 and March 2017.
- Completed the first phase of the dual credit identifier work within the provincial approach to student information (PASI) system so that dual credit courses and external credentials achieved by students could be recognized on the Alberta transcript of high school achievement.

Moving Forward with High School Redesign

Students learn best when their teachers, schools, and communities create relevant and engaging learning opportunities. Schools and communities wanting to maximize student engagement and learning can join the moving forward with high school redesign initiative. High school redesign enables schools and jurisdictions to work towards creating the conditions and culture that will enable all students to complete high school, be successful, and, most importantly, thrive. This work supports 209 schools and 53 jurisdictions as they implement the *Ministerial Order on Student Learning* (2013) and prepare for the Education Act (www.education.alberta.ca/moving-forward-high-school-redesign).

In 2015-16, Alberta Education:

- Engaged 51 school authorities in conversations about their successes, challenges and learnings that will inform their next steps.
- Released the *Telling Our School Stories* report to share the stories of schools involved in moving forward with high school redesign in the 2013-14 school year.
- Collaborated with the Alberta Regional Professional Development Consortia (ARPDC) to create professional learning opportunities and support for school authorities in advancing the moving forward with high school redesign initiative. Specifically, the ministry:
  - Supported schools new to moving forward with high school redesign and schools needing additional assistance in their redesign efforts by hosting a "Talk Redesign" session in May 2016, leading a redesign online symposium in January 2016, and developing and curating effective practices materials on the ARPDC moving forward with high school redesign website.
  - Held four regional redesign network meetings to provide opportunities for schools to network and learn with and from one another. Post-meeting evaluations conducted by the ARPDC indicated that participants valued these opportunities.
  - Hosted a redesign collaborative session held in Red Deer in September 2015, which was attended by approximately 600 school and jurisdiction leaders. Post-meeting evaluations conducted by ARPDC indicated that the collaborative was a valuable professional learning opportunity.
- Supported the work of the ARPDC by:
  - participating on the provincial network and local network planning committees to better understand the needs and perspectives of the four regions of the province; and
  - co-leading the regional redesign network meetings to share ministry updates and engage in more informal conversations with participants about their redesign experiences.
- Ensured education system partners had the information and support necessary to enable high school redesign.
- Tracked data for schools involved in high school redesign to examine evidence of the initiative's impact. For example, the high school completion rates for the redesign schools compared with the provincial rates are:
  - redesign schools' three-year completion rate = 79.0 per cent (provincial rate = 76.5 per cent); and
  - redesign schools' five-year completion rate = 84.6 per cent (provincial rate = 82.1 per cent).
- Updated the interim funding model to support high school flexibility.

- Made funding allocations to participating school authorities.
- Total expenditures of approximately $574,000 were spent on moving forward with high school redesign in 2015-16.

Career and Technology Studies

Career and technology studies (CTS) is an optional program designed for Alberta's secondary school students. As a program of choice, CTS offers students important learning opportunities to develop skills that can be applied in their daily lives, now, and in the future. Students may develop technology-related skills, enhance employability skills, and prepare for transition into the community, workplace and/or further their education. The course structure of CTS enables schools to design unique programs that meet the needs of students and take advantage of community resources. Developed across levels rather than grades, CTS has multiple entry points and provides secondary students with access to a common curriculum. As a competency-based curriculum, CTS recognizes prior learning from formal schooling and personal experiences.

In 2015-16, Alberta Education:

- Developed six CTS programs of studies available in English, fulfilling Alberta Education's commitment to create 20 new career pathways to support the provincial dual credit strategy.
- Scaled up the approved CTS program of studies to reach across the province in collaboration with educational partners.

Career and Technology Foundations

Career and technology foundations (CTF) is a new optional provincial curriculum developed for students in Grades 5 to 9. The CTF curriculum provides students with the opportunity to explore their interests, passions and skills as they are exposed to career possibilities, while incorporating 21st century competencies such as innovation, communication, and critical thinking. CTF encourages the use of challenges or projects to develop relevant and meaningful hands-on learning experiences for students. A challenge involves students investigating a real-world problem, issue, or topic involving two occupational areas working in tandem in order to find a solution. The CTF curriculum has been designed to accommodate various learning environments, including:

- urban and rural schools;
- schools with well-developed facilities for option classes, as well as schools without specialized classrooms; and
- classrooms with teachers who have extensive experience in a specific occupational area and teachers teaching an elective/complimentary class for the first time.

CTF is scheduled for provincial implementation in September 2016.

In 2015-16, Alberta Education:

- Approved the CTF program of studies for Grades 5 to 9 to reach across the province in collaboration with educational partners.

High School Completion

Finishing high school is an important step for young people to create a positive future for themselves, their families, and their communities. Alberta's future prosperity rests on our ability to generate a well-educated workforce that is responsive to change. Among the key priorities of the province's education system is to ensure all students are successful – both in school and in life. But not every student completes high school and the decision to leave school early can result from a number of factors. Keeping kids engaged and motivated to finish high school requires a number of approaches and a great deal of collaboration. The Alberta high school completion strategic framework addresses the challenges students face in finishing high school and helps ensure all students are given the opportunity to succeed. The amount spent on high school completion in 2015-16 was approximately $702,000. This amount funded the ongoing work of high school completion; a major initiative within this expenditure is moving forward with high school redesign.

In 2015-16, Alberta Education:

- Participated in the "Strengthening Hope" leadership team. The team held five meetings in Edmonton with colleagues from Alberta Human Services, the Tamarack Foundation, Terra, Braemar school, Louise Dean school, Edmonton Public Schools, and Calgary Catholic Family Services. Results of the first three years of the Strengthening Hope initiative were shared with stakeholders and their partners.
  - $9,300 was allocated to the Strengthening Hope leadership team operations.
- Collaborated with the Calgary United Way's "All in for Youth" initiative, which is helping local students complete their education. It helps youth reach their potential by working with schools, government, corporations, agencies and individuals.
- Aligned the Calgary United Way's learnings with the five core strategies of the high school completion strategic framework.
- Created project deliverables related to best practices in supporting student re-engagement and high school completion through community collaboration. These deliverables included:
  - joint presentations with the All in for Youth team at the College of Alberta School Superintendents conference; and
  - the alignment of All in for Youth success coaches and call-back strategies to Alberta Education's high school completion strategic framework.

Business and Industry Employer Satisfaction

A survey of employers in business and industry, conducted from March to May 2016, asked Alberta employers about their satisfaction with various skills and abilities of recent Alberta high school graduates they had hired. Their perceptions, presented below, relate to high school graduates that enter the workforce directly after high school.

- Eighty-four per cent of employers were satisfied overall with the skills of recent high school graduates and the quality of their work.
- Employers' satisfaction with recent high school graduates' abilities, related to specific skills and personal qualities, was as follows:
  - to work with others towards a common goal (88 per cent);
  - to participate and contribute in projects and tasks (87 per cent);
  - to learn continuously (87 per cent);
  - to be honest and ethical in dealing with other people (86 per cent);
  - to be adaptable – that is, to work as an individual or within a team (83 per cent);
  - to help in keeping the environment clean (83 per cent);
  - to manage information from a variety of areas (80 per cent);
  - to demonstrate positive attitudes and behaviours (78 per cent);
  - to make fair decisions (78 per cent);
  - to transition effectively from school to work (for example, adapting to a workplace), or from school to post-secondary studies (77 per cent);
  - to use numbers to decide what is required for a job (70 per cent);
  - to understand abstract concepts (65 per cent);
  - to be punctual and finish work on time (65 per cent);
  - to be responsible for work and accountable for actions (62 per cent); and
  - to think and solve problems (60 per cent).

Other Results

Healthy School Initiatives

Healthy schools is a commitment by government to support student health and learning outcomes by encouraging schools to adopt a comprehensive approach to promote student wellness through increased levels of physical activity, healthy eating and positive mental health. Province-wide government initiatives that support schools in improving student wellness include "Ever Active Schools", Alberta Healthy School Community Wellness Fund and the Pan-Canadian Joint Consortium for School Health. These resources and initiatives are available to all Alberta schools.

In 2015-16, Alberta Education:

- Provided leadership for healthy school initiatives through a healthy schools team leader.
- Provided support to Alberta Health's strategic approach to wellness.
- Provided support to Alberta Health's mental health review.
- Collaborated with Alberta Health on healthy school initiatives through the joint consortium for school health.

Regional Collaborative Service Delivery

Regional collaborative service delivery (RCSD) is an approach to support children, youth and their families in having access to supports that they need to be successful at school and in the community. RCSD is a partnership among school authorities, Alberta Health Services, Alberta Human Services, and other community partners. There are 17 RCSD regions across the province. Regional collaborative service delivery planning and reporting must include attention to the following populations:

- Children and youth between birth and age 20 who have been identified as having complex needs or a low-incidence disability.
- Children or students who are registered with an Alberta school authority (Early Childhood Services to Grade 12).

Supports can also include cross-sector training or skill development for service provider staff (including school staff) and families, who are collaboratively supporting children and youth in the school and the community (www.education.alberta.ca/regional-collaborative-service-delivery/overview). In 2015-16, approximately $372,000 was expended to support the RCSD.

In 2015-16, Alberta Education:

- Administered RCSD in collaboration with Alberta Health, Alberta Health Services, and Alberta Human Services.
- Updated RCSD planning and reporting requirements and updated the *Regional Collaborative Service Delivery Operational Requirements and Governance Model*.

- Refreshed the RCSD performance measurement framework. Revisions were made to regional accountability and reporting requirements to ensure alignment with outcomes. The refreshment cost $126,000.
- Implemented an information technology solution (SharePoint) to support RCSD regions in their planning and reporting efforts. This solution, which cost approximately $196,000, supports consistent data collection from each region and enhances provincial reporting and progress toward intended outcomes.
- Provided provincial leadership and support to RCSD regions as they worked to build their collective capacity to respond to the needs of children and youth with low incidence disabilities. Provincial support included professional learning, mentorship, and the development of specialist communities of practice.
- Developed a transition plan for continued support in building regional capacity within each of the low incidence areas.
- Developed a project charter and work plan to support the expansion of regional collaborative service delivery to interested First Nations in support of children, youth, and their families living in First Nations communities.
- Supported the initial engagement of RCSD regions and First Nations communities in preparation for expansion of RCSD to interested First Nations. Actions included:
  - delivering nine information presentations to First Nations;
  - developing tools and resources to support RCSD regions in their initial engagement with First Nations; and
  - providing funding and operational support to support the work moving forward.
- Delivered information sessions to each of the 17 RCSD regions to support the objectives as outlined in Alberta's information sharing strategy.

Alberta Mentoring Partnership

The Government of Alberta is committed to supporting mentoring opportunities for youth. Alberta Education and Alberta Human Services are part of the Alberta Mentoring Partnership, which consists of community mentoring agencies, government, and youth working together to raise the profile of mentoring in Alberta. Research shows that mentoring can reduce the likelihood of a child or youth becoming involved in alcohol, drugs, or crime. Mentoring also has a positive impact on school attendance, social skills, attitudes, and behaviours with friends and family (www.albertamentors.ca).

In 2015-16, Alberta Education:

- In partnership with Human Services and the Alberta Mentoring Partnership leadership team:
  - Promoted a post-secondary course on mentoring at the University of Alberta. The course is offered both on campus and online.
  - Established a repository of research and knowledge on mentoring on the Alberta Mentoring Partnership website, which will continue to be updated regularly.
- Completed and released a teen mentoring toolkit, which provides information and tools for junior and senior high schools to establish mentoring initiatives, in partnership with the Society for Safe and Caring Schools and Communities.
- Developed a girls mentoring toolkit with the Canadian Women's Foundation.
- Supported youth in care mentoring pilots in Edmonton, Red Deer, and Calgary with the development of training, evaluation, and reporting processes.
- Developed a corporate volunteer recruitment toolkit, which provides information and tools for agencies recruiting volunteer mentors from the business and corporate communities.
- Developed and implemented the "Mentoring Moments" volunteer recruitment campaign. The campaign used print, television, and radio materials to recruit mentors to serve young people in care in Calgary, Edmonton, and Red Deer.

Syrian Refugee Students

The Government of Alberta is committed to providing a welcoming new home for those fleeing violence in their homeland. In collaboration with federal, provincial, municipal, and community partners, as well as private individuals, Alberta Education is working to ensure resettlement happens in a thoughtful and helpful way that strengthens our communities. The ministry has contributed to refugee resettlement welcoming more than 1,250 new students.

In 2015-16, Alberta Education:

- Conducted a needs assessment to determine each school authority's readiness to receive Syrian refugee students.
- Developed and identified support resources for school authorities to register, code, and meet the needs of refugee students.
- Contributed to a cross-government refugee coordination committee to plan and implement Alberta's refugee response plan.

Provincial Approach to Student Information

The provincial approach to student information (PASI) is a strategic, multi-year initiative aimed at ensuring the business processes and technologies used to collect student information suit the needs of Alberta's Kindergarten to Grade 12 education system. The vision for PASI is to enhance the delivery of education by providing the right information to the right people at the right time. The PASI team works with school authorities to help meet the system's need for high-quality and timely student information. PASI has streamlined business processes, resulted in shorter funding timelines, provided better data for capital planning, and serviced high school students with information delivery opportunities that were not previously available.

In 2015-16, Alberta Education:

- Enhanced the myPass application, which is a secure self-service website for students to access information about their education, to support diploma exam rewrite and rescore requests including fee processing and tracking.
  - Enabled students access to self-manage their diploma exam related activities including real time access to their diploma exam marks.
- Enhanced the myPass application and PASIprep with credential progression information.
  - Enabled students to self-manage their academic careers.
  - Reduced school and school authority administrative effort.
- Completed the availability of diploma exam writing centre information through PASI.
  - Supported Alberta school and school authorities by optimizing diploma exam writing center transparency for capacity planning and student registrations.
- Provided Alberta accredited international schools with access to PASI information.
  - Enhanced the appropriate student information access to support international students.
- Enhanced PASI to support the new 70/30 diploma exam blending rules announced by the minister.
  - Supported blending rules to reduce student stress, increase graduation rates, decrease drop-out rates and increase student eligibility for scholarships, like the Rutherford Scholarship.
- Completed the project deliverables with an expenditure of approximately $3.6 million.
  - Streamlined operational costs through the elimination of an additional legacy ministry system, bringing the total number of legacy systems retired by PASI to 17.

International Strategy

Through international education, the ministry supports the Government of Alberta's international strategy and plays an important role in the province's overall international engagement and success.

In 2015-16, Alberta Education:

- Completed an internal review of the direction and operation of Alberta's international education exchange programs.
- Planned and executed annual International Education Week activities (November 2015).
- Welcomed an official visit from the Spanish Counsellor for Education in collaboration with partner school boards and in support of a memorandum of understanding with the Spanish Ministry of Education (June 2015).
- Welcomed new special language advisors for Germany (German Foreign Office for Schools Abroad) and Spain (Spanish Ministry of Education) (August 2015).
- Implemented an Alberta orientation for 46 Spanish visiting teachers (September 2015).
- Facilitated a roundtable with Japanese National Institute for Educational Policy and Research (November 2015).
- Collaborated with the managing directors of Alberta's Mexico and Korea government offices (November and December 2015).
- Liaised with the Japan Foundation (Canada) and team (November 2015).
- Facilitated a "Narrowing the Achievement Gap" visit of Northern Ireland Education Delegation in collaboration with the British Council and Alberta school boards (February 2016).
- Launched the 2016 China/Alberta Award for Excellence in Chinese Language and Culture (March 2016).
- Provided support to the University of Alberta's Symposium on International Education: Meeting the Needs of International, Refugee, and Newcomer Students in Alberta (March 2016).

Desired Outcome One Performance Measures

1.a Overall Achievement Test Results in Language Arts

Rationale

- Overall student achievement of standards on provincial achievement tests is a sound indicator of whether elementary and junior high students are achieving high standards in Language Arts, an important outcome for Alberta's K–12 education system.

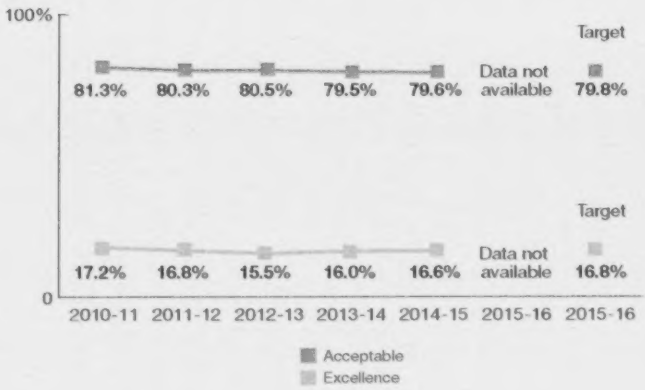
Target

- The targets for overall Language Arts results could not be assessed as current year data are not available.

Discussion

- Provincial assessment measure results for 2015-16 will be available in October 2016 and published in the Annual Report Update.
- Overall results in Language Arts are calculated as an average of the results in the following seven subjects weighted by the number of individuals that were enrolled:
  - English Language Arts 6 and 9
  - English Language Arts 9 (Knowledge and Employability)
  - French Language Arts 6 and 9
  - Français 6 and 9
- From 2010-11 to 2014-15, the overall proportion of students achieving the acceptable standard in Language Arts has declined over time with minor fluctuations. The proportion achieving the standard of excellence has declined over time although the percentage has increased since the previous year.
- To support student learning in core subjects, the ministry provides programs of study and implementation guides for teachers and develops or authorizes learning resources for students in all grades and subjects.

Overall Percentages of Students Who Achieved Standards on Grade 6 and 9 Provincial Achievement Tests in Language Arts



Source: Alberta Education

Notes:

- The percentages of students who achieved the acceptable standard include the students who achieved the standard of excellence.
- Overall Language Arts results are a weighted average based on total enrolment in Grades 6 and 9 Language Arts courses.
- Prior to 2013-14, this measure did not include ELA 9 (KAE).
- See Endnote C, Provincial Achievement Tests, page 134.

Participation Rates for Language Arts Provincial Achievement Tests *(in percentages)*

Subject	2010-11	2011-12	2012-13[1]	2013-14	2014-15	2015-16
Grade 6						
English Language Arts	91	91	91	90	91	Data not available
French Language Arts	97	97	98	98	98	
Français	98	98	98	97	97	
Grade 9						
English Language Arts	89	89	88	88	89	Data not available
English Language Arts (Knowledge and Employability)	82	80	80	80	82	
French Language Arts	97	97	97	97	96	
Français	98	96	96	95	95	
Overall Language Arts						
	90.2	90.1	90.1	89.7	90.0	Data not available

[1]Results for 2012-13 have been restated to exclude students that did not write Provincial Achievement Tests because of the flooding in southern Alberta in 2013.

Source: Alberta Education

Notes:

- Knowledge and Employability courses are designed for students who meet enrollment criteria and learn best through experiences that integrate essential and employability skills in occupational contexts.

1.a Achievement Test Results in Language Arts by Individual Subject for Students in Grades 6 and 9

Rationale

- Student results on provincial achievement tests in each grade and subject provide detailed information on whether elementary and junior high students are achieving high standards in Language Arts, an important outcome for Alberta's K–12 education system.

Target

- Targets for individual Language Arts subject results were not set in the 2015-18 Business Plan.

Discussion

- Provincial assessment measure results for 2015-16 will be available in October 2016 and published in the Annual Report Update.
- Based on 2010-11 to 2014-15 data, the proportion of students achieving the acceptable standard has decreased over time for French Language Arts 6 and 9, English Language Arts 9 and English Language Arts 9 (Knowledge and Employability). Results for English Language Arts 6 have remained stable.
- Based on 2010-11 to 2014-15 data, the proportion of students achieving the standard of excellence has decreased over time for French Language Arts 6 and 9, English Language Arts 9 and English Language Arts 9 (Knowledge and Employability) and has increased for English Language Arts 6.
- As adult literacy studies are not conducted regularly, Grade 9 results in Language Arts are regarded as indicators of literacy. Students who achieve the acceptable standard have developed the foundational skills needed to become literate adults. As indicated above, results at the acceptable standard have decreased over time for French Language Arts 9 and English Language Arts 9.
- Note that the flooding in southern Alberta in the summer of 2013 resulted in a reduction of approximately one-third in the number of students writing the Grade 9 English Language Arts Provincial Achievement Test, and this may have impacted the overall provincial result for that year. Caution needs to be exercised when comparing this result with current and prior years.

Percentages of Students in Grades 6 and 9 Who Achieved Standards on Provincial Achievement Tests in Language Arts

Subject	Standard	2010-11	2011-12	2012-13[1]	2013-14	2014-15	2015-16	Targets 2015-16
Grade 6								
English Language Arts	excellence	19	18	16	18	20		
	acceptable	83	83	83	82	83		
French Language Arts	excellence	17	17	16	16	14	Data not	
	acceptable	89	89	89	88	88	available	
Français	excellence	18	22	22	17	15		
	acceptable	92	91	94	91	89		
Grade 9								
English Language Arts	excellence	16	16	15	15	14		
	acceptable	79	77	77	76	76		
English Language Arts	excellence	8	6	4	4	5		
(Knowledge and Employability)	acceptable	67	61	62	63	63	Data not	
French Language Arts	excellence	15	12	14	11	10	available	
	acceptable	89	88	87	86	86		
Français	excellence	16	16	15	18	20		
	acceptable	90	85	84	86	88		
Overall Language Arts								
	excellence	17.2	16.8	15.5	16.0	16.6	Data not	16.8
	acceptable	81.3	80.3	80.5	79.5	79.6	available	79.8

[1]Results for 2012-13 have been restated to exclude students that did not write Provincial Achievement Tests because of the flooding in southern Alberta in 2013.

Source: Alberta Education

Notes:

- The percentages of students who achieved the acceptable standard include the students who achieved the standard of excellence.
- Knowledge and Employability courses are designed for students who meet enrollment criteria and learn best through experiences that integrate essential and employability skills in occupational contexts.
- See Endnote B, pages 129-130, for information on assessing results relative to targets, and results over time.
- See Endnote C, Provincial Achievement Tests, page 134.

1.a Overall Achievement Test Results in Mathematics

Rationale

- Overall student achievement of standards on provincial achievement tests is a sound indicator of whether elementary and junior high students are achieving high standards in Mathematics, an important outcome for Alberta's K–12 education system.

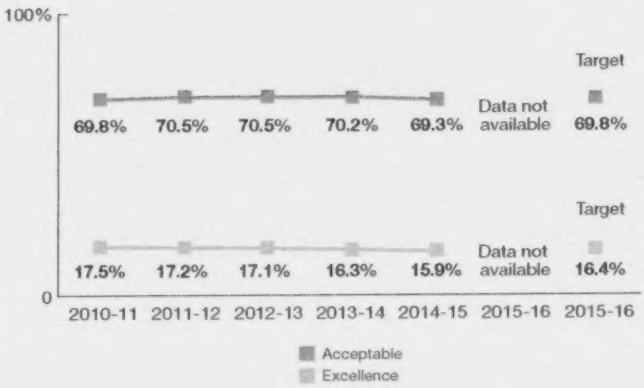
Target

- The targets for overall Mathematics results could not be assessed as current year data are not available.

Discussion

- Provincial assessment measure results for 2015-16 will be available in October 2016 and published in the Annual Report Update.
- Overall results in Mathematics are calculated as an average of the results in the following three subjects, weighted by the number of individuals that were enrolled:
  - Mathematics 6
  - Mathematics 9
  - Mathematics 9 (Knowledge and Employability)
- From 2010-11 to 2014-15, the overall proportion of students achieving the acceptable standard and standard of excellence in Mathematics have declined over time.

Overall Percentages of Students Who Achieved Standards on Grades 6 and 9 Provincial Achievement Tests in Mathematics



Source: Alberta Education

Notes:

- The percentages of students who achieved the acceptable standard include the students who achieved the standard of excellence.
- Overall results are a weighted average based on total enrolment in Grades 6 and 9 Mathematics courses.
- Due to the flooding in southern Alberta in the summer of 2013, the number of students writing the Grade 9 Mathematics Provincial Achievement Test in that year was reduced and this may have impacted the overall average.
- See Endnote C, Provincial Achievement Tests, page 134.

Participation Rates for Mathematics Provincial Achievement Tests *(in percentages)*

Subject	2010-11	2011-12	2012-13[1]	2013-14	2014-15	2015-16
Grade 6						
Mathematics	91	91	91	91	91	Data not available
Grade 9						
Mathematics	89	90	89	89	89	Data not available
Mathematics (Knowledge and Employability)	87	87	88	86	86	
Overall Mathematics						
	90.1	90.3	90.0	89.8	90.0	Data not available

[1]Results for 2012-13 have been restated to exclude students that did not write Provincial Achievement Tests because of the flooding in southern Alberta in 2013.

Source: Alberta Education

Notes:

- Knowledge and Employability courses are designed for students who meet enrollment criteria and learn best through experiences that integrate essential and employability skills in occupational contexts.

1.a Achievement Test Results in Mathematics by Individual Subject for Students in Grades 6 and 9

Rationale

- Student results on provincial achievement tests in each grade and subject provide detailed information on whether elementary and junior high students are achieving high standards in Mathematics, an important outcome for Alberta's K-12 education system.

Target

- Targets for individual Mathematics subject results were not set in the 2015-18 Business Plan.

Discussion

- Provincial assessment measure results for 2015-16 will be available in October 2016 and published in the Annual Report Update.
- From 2010-11 to 2014-15, the proportion of students achieving the acceptable standard decreased over time for Mathematics 9 and Mathematics 9 (Knowledge and Employability), while the proportion for Mathematics 6 has remained stable.
- From 2010-11 to 2014-15, the proportion of students achieving the standard of excellence has decreased over time for Mathematics 6, while the proportion for Mathematics 9 (Knowledge and Employability) has remained stable. The proportion of students achieving the standard of excellence has increased for Mathematics 9.
- Note that the flooding in southern Alberta in the summer of 2013 resulted in a reduction of approximately one-third in the number of students writing the Grade 9 Mathematics Provincial Achievement Test and this may have impacted the overall provincial result for that year. Caution needs to be exercised when comparing this result with current and prior years.

Percentages of Students in Grades 6 and 9 Who Achieved Standards on Provincial Achievement Tests in Mathematics

Subject	Standard	2010-11	2011-12	2012-13[1]	2013-14	2014-15	2015-16	Targets 2015-16
Grade 6								
Mathematics	excellence	18	17	16	15	14	Data not	
	acceptable	74	75	73	73	73	available	
Grade 9								
Mathematics	excellence	17	18	18	17	18		
	acceptable	66	66	67	67	65	Data not	
Mathematics	excellence	15	15	15	15	14	available	
(Knowledge and Employability)	acceptable	65	62	66	63	61		
Overall Mathematics								
	excellence	17.5	17.2	17.1	16.3	15.9	Data not	16.4
	acceptable	69.8	70.5	70.5	70.2	69.3	available	69.8

[1]Results for 2012-13 have been restated to exclude students that did not write Provincial Achievement Tests because of the flooding in southern Alberta in 2013.

Source: Alberta Education

Notes:

- The percentages of students who achieved the acceptable standard include the students who achieved the standard of excellence.
- Knowledge and Employability courses are designed for students who meet enrollment criteria and learn best through experiences that integrate essential and employability skills in occupational contexts.
- See Endnote B, page 129, for assessing results relative to targets.
- See Endnote C, Provincial Achievement Tests, page 134.

1.a Overall Achievement Test Results in Social Studies

Rationale

- Overall student achievement of standards on provincial achievement tests is a sound indicator of whether elementary and junior high students are achieving high standards in Social Studies, an important outcome for Alberta's K–12 education system.

Target

- The targets for overall Social Studies results could not be assessed as current year data are not available.

Discussion

- Provincial assessment measure results for 2015-16 will be available in October 2016 and published in the Annual Report Update.
- Overall results in Social Studies are calculated as an average of the results in the following three subjects, weighted by the number of individuals that were enrolled:
  - Social Studies 6
  - Social Studies 9
  - Social Studies 9 (Knowledge and Employability)
- From 2010-11 to 2014-15, the overall proportion of students achieving the acceptable standard in Social Studies has declined over time. The proportion achieving the standard of excellence has remained stable over time although the percentage has increased since the previous year.

Overall Percentages of Students Who Achieved Standards on Grades 6 and 9 Provincial Achievement Tests in Social Studies

Source: Alberta Education

Notes:

- The percentages of students who achieved the acceptable standard include the students who achieved the standard of excellence.
- Overall results are a weighted average based on total enrolment in Grades 6 and 9 Social Studies courses.
- Due to the flooding in southern Alberta in the summer of 2013, the number of students writing the Grade 9 Social Studies Provincial Achievement Test in that year was reduced and this may have impacted the overall average.
- See Endnote C, Provincial Achievement Tests, page 134.

Participation Rates for Social Studies Provincial Achievement Tests *(in percentages)*

Subject	2010-11	2011-12	2012-13[1]	2013-14	2014-15	2015-16
Grade 6						
Social Studies	91	91	90	90	90	Data not available
Grade 9						
Social Studies	89	89	89	89	89	Data not available
Social Studies (Knowledge and Employability)	84	84	87	85	85	
Overall Social Studies						
	89.6	89.8	89.5	89.1	89.2	Data not available

[1]Results for 2012-13 have been restated to exclude students that did not write Provincial Achievement Tests because of the flooding in southern Alberta in 2013.

Source: Alberta Education

Notes:

- Knowledge and Employability courses are designed for students who meet enrollment criteria and learn best through experiences that integrate essential and employability skills in occupational contexts.

1.a Achievement Test Results in Social Studies by Individual Subject for Students in Grades 6 and 9

Rationale

- Student results on provincial achievement tests in each grade and subject provide detailed information on whether elementary and junior high students are achieving high standards in Social Studies, an important outcome for Alberta's K-12 education system.

Target

- Targets for individual Social Studies subject results were not set in the 2015-18 Business Plan.

Discussion

- Provincial assessment measure results for 2015-16 will be available in October 2016 and published in the Annual Report Update.
- From 2010-11 to 2014-15, the proportion of students achieving the acceptable standard decreased over time for Social Studies 6 and 9, and Social Studies 9 (Knowledge and Employability).
- From 2010-11 to 2014-15, the proportion of students achieving the standard of excellence has decreased over time for Social Studies 9 (Knowledge and Employability), while the proportion for Social Studies 6 has remained stable. The proportion of students achieving the standard of excellence has increased for Social Studies 9.
- Note that the flooding in southern Alberta in the summer of 2013 resulted in a reduction of approximately one-third in the number of students writing the Grade 9 Social Studies Provincial Achievement Test and this may have impacted the overall provincial result for that year. Caution needs to be exercised when comparing this result with current and prior years.

Percentages of Students in Grades 6 and 9 Who Achieved Standards on Provincial Achievement Tests in Social Studies

Subject	Standard	2010-11	2011-12	2012-13[1]	2013-14	2014-15	2015-16	Targets 2015-16
Grade 6								
Social Studies	excellence	19	19	19	17	18	Data not available	
	acceptable	71	73	73	70	70		
Grade 9								
Social Studies	excellence	19	19	19	20	20	Data not available	
	acceptable	67	69	66	66	65		
Social Studies (Knowledge and Employability)	excellence	14	14	13	11	11		
	acceptable	62	64	65	62	57		
Overall Social Studies								
	excellence	18.7	19.2	18.8	18.1	18.8	Data not available	18.9
	acceptable	69.1	70.9	69.8	67.9	67.4		67.9

[1]Results for 2012-13 have been restated to exclude students that did not write Provincial Achievement Tests because of the flooding in southern Alberta in 2013.

Source: Alberta Education

Notes:

- The percentages of students who achieved the acceptable standard include the students who achieved the standard of excellence.
- Knowledge and Employability courses are designed for students who meet enrollment criteria and learn best through experiences that integrate essential and employability skills in occupational contexts.
- See Endnote B, page 129, for assessing results relative to targets.
- See Endnote C, Provincial Achievement Tests, page 134.

1.a Overall Achievement Test Results in Science

Rationale

- Overall student achievement of standards on provincial achievement tests is a sound indicator of whether elementary and junior high students are achieving high standards in Science, an important outcome for Alberta's K–12 education system.

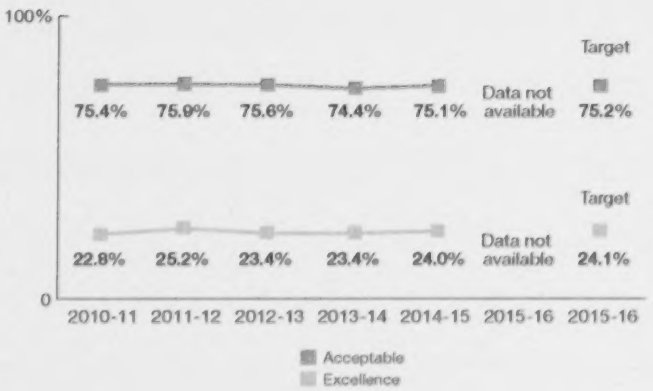
Target

- The targets for overall Science results could not be assessed as current year data are not available.

Discussion

- Provincial assessment measure results for 2015-16 will be available in October 2016 and published in the Annual Report Update.
- Overall results in Science are calculated as an average of the results in the following three subjects, weighted by the number of individuals that were enrolled:
  - Science 6
  - Science 9
  - Science 9 (Knowledge and Employability)
- From 2010-11 to 2014-15, the overall proportion of students achieving the acceptable standard in Science has remained stable over time. The proportion achieving the standard of excellence has increased over time.

Overall Percentages of Students Who Achieved Standards on Grades 6 and 9 Provincial Achievement Tests in Science



Source: Alberta Education

Notes:

- The percentages of students who achieved the acceptable standard include the students who achieved the standard of excellence.
- Overall results are a weighted average based on total enrolment in Grades 6 and 9 Science courses.
- Due to the flooding in southern Alberta in the summer of 2013, the number of students writing the Grade 9 Science Provincial Achievement Test in that year was reduced and this may have impacted the overall average.
- See Endnote C, Provincial Achievement Tests, page 134.

Participation Rates for Science Provincial Achievement Tests *(in percentages)*

Subject	2010-11	2011-12	2012-13[1]	2013-14	2014-15	2015-16
Grade 6						
Science	90	91	91	90	90	Data not available
Grade 9						
Science	90	90	89	90	90	Data not available
Science (Knowledge and Employability)	87	86	87	86	87	
Overall Science						
	90.2	90.4	90.2	89.8	90.1	Data not available

[1]Results for 2012-13 have been restated to exclude students that did not write Provincial Achievement Tests because of the flooding in southern Alberta in 2013.

Source: Alberta Education

Notes:

- Knowledge and Employability courses are designed for students who meet enrollment criteria and learn best through experiences that integrate essential and employability skills in occupational contexts.

1.a Achievement Test Results in Science by Individual Subject for Students in Grades 6 and 9

Rationale

- Student results on provincial achievement tests in each grade and subject provide detailed information on whether elementary and junior high students are achieving high standards in Science, an important outcome for Alberta's K-12 education system.

Target

- Targets for individual Science subject results were not set in the 2015-18 Business Plan.

Discussion

- Provincial assessment measure results for 2015-16 will be available in October 2016 and published in the Annual Report Update.
- From 2010-11 to 2014-15, the proportion of students achieving the acceptable standard has remained stable over time for Science 6 and decreased for Science 9 and Science 9 (Knowledge and Employability).
- From 2010-11 to 2014-15, the proportion of students achieving the standard of excellence has remained stable over time for Science 6 and Science 9 (Knowledge and Employability), while the proportion has increased for Science 9.
- Note that the flooding in southern Alberta in the summer of 2013 resulted in a reduction of approximately one-third in the number of students writing the Grade 9 Science Provincial Achievement Test and this may have impacted the overall provincial result for that year. Caution needs to be exercised when comparing this result with current and prior years.

Percentages of Students in Grades 6 and 9 Who Achieved Standards on Provincial Achievement Tests in Science

Subject	Standard	2010-11	2011-12	2012-13[1]	2013-14	2014-15	2015-16	Targets 2015-16
Grade 6								
Science	excellence	25	28	26	25	25	Data not	
	acceptable	76	78	77	76	76	available	
Grade 9								
Science	excellence	21	22	20	22	23		
	acceptable	75	74	73	73	74	Data not	
Science (Knowledge and Employability)	excellence	15	17	17	15	15	available	
	acceptable	69	68	68	64	64		
Overall Science								
	excellence	22.8	25.2	23.4	23.4	24.0	Data not	24.1
	acceptable	75.4	75.9	75.6	74.4	75.1	available	75.2

[1]Results for 2012-13 have been restated to exclude students that did not write Provincial Achievement Tests because of the flooding in southern Alberta in 2013.

Source: Alberta Education

Notes:

- The percentages of students who achieved the acceptable standard include the students who achieved the standard of excellence.
- Knowledge and Employability courses are designed for students who meet enrollment criteria and learn best through experiences that integrate essential and employability skills in occupational contexts.
- See Endnote B, page 129, for assessing results relative to targets.
- See Endnote C, Provincial Achievement Tests, page 134.

1.b Diploma Examination Results in Language Arts

Rationale

- Student results on diploma examinations are a solid indicator of whether high school students are achieving high standards.
- The Language Arts diploma examination measure is an aggregate of four Language Arts courses. This measure reflects a focus on fundamental literacy skills, an important outcome for Alberta's K–12 education system.

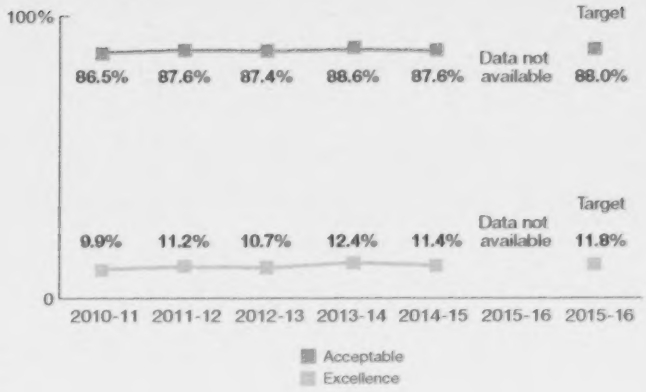
Targets

- The targets for overall Language Arts diploma examination results could not be assessed as current year data are not available.
- Provincial assessment measure results for 2015-16 will be available in October 2016 and published in the Annual Report Update.

Discussion

- The Language Arts measure is an average of the results in the following four subjects, weighted by the total number of individuals that wrote each of the exams:
  - English Language Arts 30-1
  - English Language Arts 30-2
  - French Language Arts 30-1
  - Français 30-1
- Based on 2010-11 to 2014-15 data, the proportion of students achieving the acceptable standard in Language Arts has increased over time, primarily due to higher results in English Language Arts 30-1. The proportion achieving the standard of excellence in Language Arts has increased over time, primarily due to higher results in English Language Arts 30-1 and 30-2.

Overall Percentages of Students Who Achieved Standards on Diploma Examinations in Language Arts



Source: Alberta Education

Notes:

- The percentages of students who achieved the acceptable standard include the students who achieved the standard of excellence.
- Overall results for language arts are a weighted average of results for the four language arts subjects.
- See Endnote C, Diploma Examinations, page 135.

Percentages of Students Writing Language Arts Diploma Examinations Who Achieved Standards

Subject	Standard	2010-11[1]	2011-12[1]	2012-13[1]	2013-14[1]	2014-15	2015-16	Targets 2015-16
English Language Arts 30-1	excellence	10	11	10	12	11	Data not available	
	acceptable	85	86	86	88	87		
English Language Arts 30-2	excellence	9	11	11	13	11		
	acceptable	89	90	89	90	89		
French Language Arts 30-1	excellence	14	13	12	15	10		
	acceptable	95	96	95	97	95		
Français 30-1	excellence	20	19	18	29	17		
	acceptable	94	97	97	99	95		
Overall Language Arts	excellence	9.9	11.2	10.7	12.4	11.4	Data not available	11.8
	acceptable	86.5	87.6	87.4	88.6	87.6		88.0

[1]Historical results for diploma examinations have been revised due to the implementation of the Provincial Approach to Student Information (PASI), which has provided a more complete rendering of students writing exams throughout the school year.

Source: Alberta Education

Notes:

- The percentages of students who achieved the acceptable standard include the percentages of students who achieved the standard of excellence.
- Equating of diploma examinations has been phased in over the past number of years making results directly comparable from year to year for the equated tests. Results are comparable for all years reported from 2010-11 to 2014-15 for English Language Arts 30-1 and 30-2, but not for French Language Arts 30-1 and Français 30-1.
- Overall results for language arts are a weighted average of results for the four language arts subjects.
- See Endnote B, pages 129-130, for information on assessing results relative to targets, and results over time.
- See Endnote C, Diploma Examinations, page 135.

1.b Diploma Examination Results in Social Studies

Rationale

- Student results on diploma examinations are a solid indicator of whether high school students are achieving high standards.
- The Social Studies diploma examination measure is an aggregate of two courses. This measure reflects a focus on students affirming their place as citizens in an inclusive, democratic society, an important outcome for Alberta's K–12 education system.

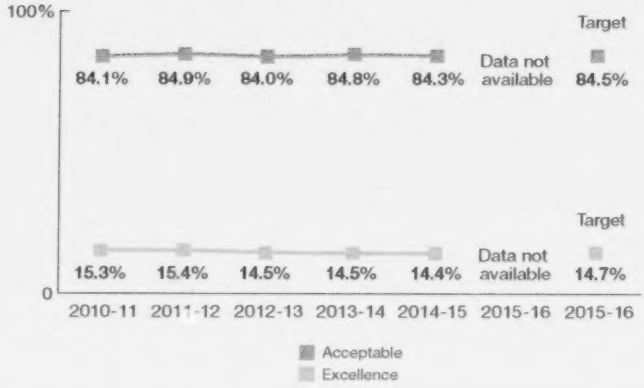
Targets

- The targets for overall Social Studies diploma examination results could not be assessed as current year data are not available.
- Provincial assessment measure results for 2015-16 will be available in October 2016 and published in the Annual Report Update.

Discussion

- The Social Studies measure is an average of the results in the following two subjects, weighted by the total number of individuals that wrote each of the exams:
  - Social Studies 30-1
  - Social Studies 30-2
- Based on 2010-11 to 2014-15 data, the proportion of students achieving the acceptable standard remained stable over time while the proportion of students achieving the standard of excellence has decreased over time.

Overall Percentages of Students Who Achieved Standards on Diploma Examinations in Social Studies



Source: Alberta Education

Notes:

- The percentages of students who achieved the acceptable standard include the students who achieved the standard of excellence.
- Overall results for social studies are a weighted average of results for the two social studies subjects.
- See Endnote C, Diploma Examinations, page 135.

Percentages of Students Writing Social Studies Diploma Examinations Who Achieved Standards

Subject	Standard	2010-11[1]	2011-12[1]	2012-13[1]	2013-14[1]	2014-15	2015-16	Targets 2015-16
Social Studies 30-1	excellence	15	17	15	14	16	Data not available	
	acceptable	83	86	85	86	87		
Social Studies 30-2	excellence	16	14	14	15	12		
	acceptable	86	83	82	84	81		
Overall Social Studies	excellence	15.3	15.4	14.5	14.5	14.4	Data not available	14.7
	acceptable	84.1	84.9	84.0	84.8	84.3		84.5

[1]Historical results for diploma examinations have been revised due to the implementation of the Provincial Approach to Student Information (PASI), which has provided a more complete rendering of students writing exams throughout the school year.

Source: Alberta Education

Notes:

- The percentages of students who achieved the acceptable standard include the percentages of students who achieved the standard of excellence.
- Overall results for social studies are a weighted average of results for the two social studies subjects.
- See Endnote B, pages 129-130, for information on assessing results relative to targets, and results over time.
- See Endnote C, Diploma Examinations, page 135.

1.b Diploma Examination Results in Science

Rationale

- Student results on diploma examinations are a solid indicator of whether high school students are achieving high standards.
- The Science diploma examination measure is an aggregate of four courses. This measure reflects a focus on skills and attitudes needed to solve problems and make decisions, an important outcome for Alberta's K–12 education system.

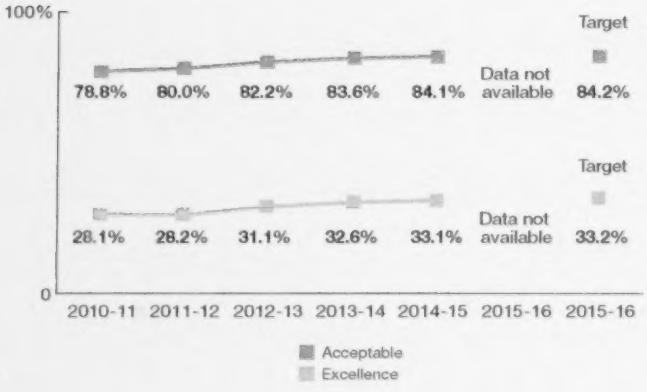
Targets

- The targets for overall Science diploma examination results could not be assessed as current year data are not available.
- Provincial assessment measure results for 2015-16 will be available in October 2016 and published in the Annual Report Update.

Discussion

- The Science measure is an average of the results in the following four subjects, weighted by the total number of individuals that wrote each of the exams:
  - Biology 30
  - Chemistry 30
  - Physics 30
  - Science 30
- Based on 2010-11 to 2014-15 data, the proportion of students achieving the acceptable standard and the standard of excellence have increased over time.

Overall Percentages of Students Who Achieved Standards on Diploma Examinations in Science



Source: Alberta Education

Notes:

- The percentages of students who achieved the acceptable standard include the students who achieved the standard of excellence.
- Overall results for science are a weighted average of results for the four science subjects.
- See Endnote C, Diploma Examinations, page 135.

Percentages of Students Writing Science Diploma Examinations Who Achieved Standards

Subject	Standard	2010-11[1]	2011-12[1]	2012-13[1]	2013-14[1]	2014-15	2015-16	Targets 2015-16
Biology 30	excellence	30	28	32	32	33		
	acceptable	82	82	84	85	86		
Chemistry 30	excellence	28	29	32	35	34		
	acceptable	75	77	79	81	82	Data not available	
Physics 30	excellence	28	30	30	34	36		
	acceptable	77	81	81	83	84		
Science 30	excellence	21	22	26	25	27		
	acceptable	80	80	84	85	84		
Overall Science	excellence	28.1	28.2	31.1	32.6	33.1	Data not available	33.2
	acceptable	78.8	80.0	82.2	83.6	84.1		84.2

[1]Historical results for diploma examinations have been revised due to the implementation of the Provincial Approach to Student Information (PASI), which has provided a more complete rendering of students writing exams throughout the school year.

Source: Alberta Education

Notes:

- The percentages of students who achieved the acceptable standard include the percentages of students who achieved the standard of excellence.
- Overall results for science are a weighted average of results for the four science subjects.
- See Endnote B, pages 129-130, for information on assessing results relative to targets, and results over time.
- See Endnote C, Diploma Examinations, page 135.

1.c Diploma Examination Participation

Rationale

- Participation in four or more diploma examinations reflects the intent of the Alberta programs of study and gives appropriate emphasis to the four core subjects of language arts, mathematics, the sciences and social studies, which are the foundation of basic education.

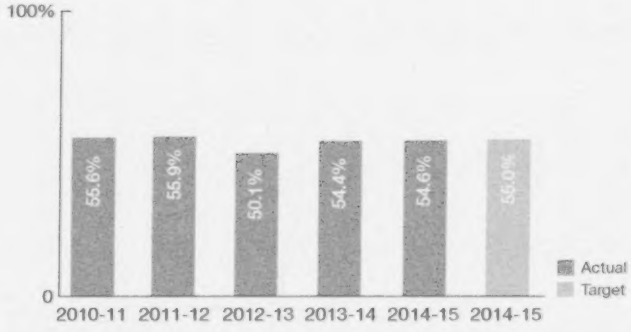
Target

- The target was met as the current result is not significantly different from the target value.

Discussion

- In 2014-15, 54.6 per cent of Alberta's high school students wrote four or more diploma examinations within three years of entering Grade 10.
- Results have decreased over time.
- The vast majority of students who have written four or more diploma examinations have taken courses in the four core subjects throughout high school. This positions them well to complete high school and enter post-secondary programs or the workplace.

Percentages of Students Writing Four or More Diploma Examinations within Three Years of Entering Grade 10



Source: Alberta Education

Notes:

- The most current result available for this measure is for the 2014-15 school year as data for this measure lag a year.
- Current and historical results have been adjusted to reflect the change from previous data source systems to Provincial Approach to Student Information (PASI).
- Participation in Diploma Examinations was impacted by the flooding in June 2013. Caution should be used when interpreting trends over time.
- See Endnote B, page 129, for information on assessing results relative to targets.
- See Endnote C, Diploma Examination Participation Rate, page 135.

1.d Annual Dropout Rate—All Students

Rationale

- The student dropout rate is an indicator of how well the needs of students at risk of not completing high school are being addressed by the K–12 education system.

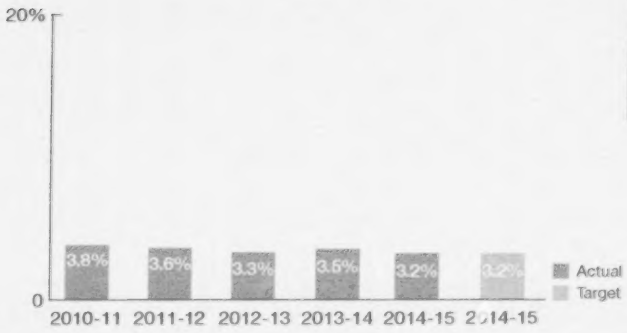
Target

- The target was met.

Discussion

- Enrolment data indicate that 3.2 per cent of students aged 14-18 dropped out of school in 2014-15.
- The dropout rate has improved significantly over time.
- Efforts to improve high school completion rates, as well as the strategies to improve parent and community engagement, are being implemented to encourage students to complete school and help reduce their dropout rate.
- Dropping out of school may be a temporary interruption of a student's education. Of the students who dropped out in 2013-14, about 18 per cent resumed their education in 2014-15.
- Some students who do not complete high school in the basic education system do so as young adults in the adult learning system.

Annual Dropout Rates of Students Aged 14-18 Years



Source: Alberta Education

Notes:

- The most recent results are for 2014-15 as the data for this measure lag a year.
- Students aged 14-18 who, in the following year, are not enrolled in school (a K–12 school, an Alberta post-secondary institution or apprenticeship program) and have not completed high school are included in the annual dropout rate. For example, students aged 14-18 in 2013-14 were tracked for one year. Those who were not enrolled and had not completed are included in the 2014-15 dropout rate.
- Current and historical results have been adjusted to reflect the change from previous data source systems to Provincial Approach to Student Information (PASI).
- See Endnote C, page 132, for more information on the calculation of the Annual Dropout Rate.

1.e High School Completion

Rationale

- High school completion is important for entry to the labour force and post-secondary programs. While the majority of students complete high school within three years of entering Grade 10, the five-year rate recognizes that it may take more time for some students to finish high school.
- In addition to those who earn a high school diploma or certificate, Alberta's high school completion rate also includes students who enter an Alberta post-secondary institution or an apprenticeship program within five years of entering Grade 10. This acknowledges that students have completed the high school courses they need to continue their education in a post-secondary program.

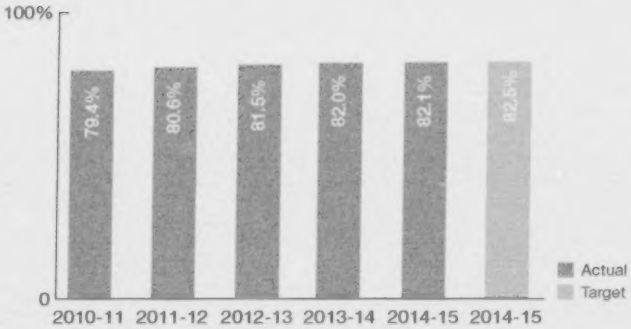
Target

- The target was not met.

Discussion

- In 2014-15, 82.1 per cent of students completed high school within five years of entering Grade 10. The high school completion rate has improved over time. This indicates that parents, students and schools continue to recognize high school completion is important for students' future success.
- Survey results indicate that high school students are attracted into the workforce for part time work, although the percentage of students employed appears to be declining. This may have had a positive impact on the high school completion rate. The percentage of Grade 12 Alberta High School students who reported being employed decreased from 58 per cent to 56 per cent, corresponding to the Grade 10 cohorts that completed in five years in 2010-11 and 2014-15, respectively.

High School Completion Rate of Students within Five Years of Entering Grade 10



Source: Alberta Education

Notes:

- The most recent results are for 2014-15 as the data for this measure lag a year.
- Included in the calculation of high school completion rates is an estimated adjustment for attrition (i.e., students moving out of province) using Statistics Canada estimates of out-migration.
- Current and historical results have been adjusted to reflect the change from previous data source systems to Provincial Approach to Student Information (PASI).
- See Endnote C, High School Completion Rates, page 132.

- In addition, some students who do not complete high school in the K-12 education system do so as young adults in the adult learning system. In 2015, 93 per cent of Albertans aged 25-34 reported they had completed high school. This result has remained stable over time and is similar to the Canadian result.

- Improving the high school completion rate continues to be a priority for the Alberta government. Initiatives related to improving high school completion include:
  - Moving Forward with High School Redesign, which is focused on creating flexible, student-centred approaches to 21st century learning, including increasing student engagement, improving student achievement, and enhancing teacher practice.
  - A new multimedia resource, Progress!, launched in 2012, is designed to further engage schools and school administrators, providing information on how completion rates are calculated in Alberta, sharing successful projects underway across the province and showcasing the different pathways students can take to complete high school.
- The three-year rate in 2014-15, 76.5 per cent, has shown an improvement compared with the period from 2008-09 to 2009-10 when it was below 73 per cent.
- Of the students who complete high school in five years, most (about 92 per cent in 2014-15) complete in three years. This makes the three-year rate a reliable predictor of the five-year rate in subsequent years. Projections indicate the five-year rate is likely to increase over the next few years.

Percentages of Students who Completed High School within Three and Five Years of Entering Grade 10

Grade 10 Year	3 Year Rate and Year	5 Year Rate and Year
2006-07	71.6% 2008-09	79.4% 2010-11
2007-08	72.9% 2009-10	80.6% 2011-12
2008-09	74.2% 2010-11	81.5% 2012-13
2009-10	74.8% 2011-12	82.0% 2013-14
2010-11	75.3% 2012-13	82.1% 2014-15
2011-12	76.5% 2013-14	
2012-13	76.5% 2014-15	

Source: Alberta Education

Supplementary Information: English as a Second Language (ESL) High School Completion

Discussion

- ESL programs help students learn English while also learning about Canadian cultural values, customs and social expectations. The goal of ESL programs is to provide students with planned systematic instruction and support that will enable them to speak the English language fluently, further their education and become productive and contributing members of Albertan and Canadian society. ESL programming is funded for both Canadian-born and foreign-born students.
- In 2014-15, 80.9 per cent of ESL students completed high school within five years of entering Grade 10.
- As in the case of the provincial and the First Nations, Métis and Inuit completion rates, the three-year ESL rate is a reliable predictor of the five-year rate in subsequent years. Projections indicate the five-year rate is likely to increase over the next few years.

Percentages of ESL Students who Completed High School within Three and Five Years of Entering Grade 10

Grade 10 Year	3 Year Rate and Year	5 Year Rate and Year
2006-07	58.8% 2008-09	73.8% 2010-11
2007-08	60.9% 2009-10	74.6% 2011-12
2008-09	63.5% 2010-11	76.5% 2012-13
2009-10	62.0% 2011-12	76.1% 2013-14
2010-11	65.9% 2012-13	80.9% 2014-15
2011-12	65.4% 2013-14	
2012-13	67.5% 2014-15	

Source: Alberta Education

1.f Transition to Post-Secondary

Rationale

- Post-secondary education equips students with valuable skills and knowledge to increase their opportunities for success and full participation in society. Entering post-secondary and apprenticeship programs indicates that high school students are prepared for further education and training.

Target

- The target was not met.

Discussion

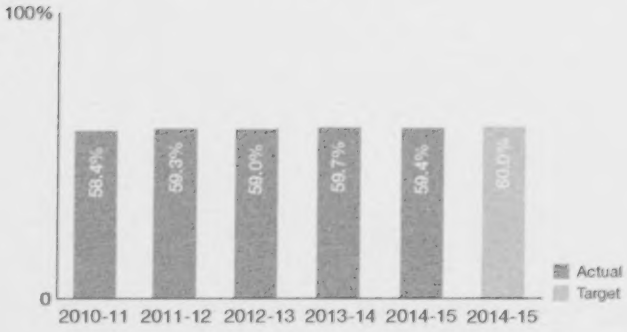
- In 2014-15, 59.4 per cent of Alberta's high school students made the transition to post-secondary within six years of entering Grade 10.
- The six-year transition rate has improved over time.
- The difference between the four-year and six-year transition rates indicates that a substantial proportion of Alberta's young people delay their entry to post-secondary programs after high school.
- The four-year rate and the six-year rate are correlated for the same Grade 10 cohort and the four year rate is thus a predictor of the six-year rate in subsequent years. Projections indicate that the six-year rate will remain between 58 and 61 per cent over the next few years.

Percentages of Students who Enroll in Post-Secondary Programs within Four and Six Years of Entering Grade 10

Grade 10 Year	4 Year Rate and Year	6 Year Rate and Year
2005-06	37.4% 2008-09	58.4% 2010-11
2006-07	36.2% 2009-10	59.3% 2011-12
2007-08	38.4% 2010-11	59.0% 2012-13
2008-09	39.4% 2011-12	59.7% 2013-14
2009-10	39.7% 2012-13	59.4% 2014-15
2010-11	38.3% 2013-14	
2011-12	37.0% 2014-15	

Source: Alberta Education

High School to Post-Secondary Transition Rate within Six Years of Entering Grade 10



Source: Alberta Education

Notes:

- The most recent results are for 2014-15 as the data for this measure lag a year.
- Student enrolment in a post-secondary program includes attending a publicly funded post-secondary institution in Alberta or registering in an Alberta apprenticeship program.
- The post-secondary transition rates include adjustments for attrition using estimates from Statistics Canada and for students who attend post-secondary outside the province using estimates from the Ministry of Advanced Education.
- Current and historical results have been adjusted to reflect the change from previous data source to Provincial Approach to Student Information (PASI).
- See Endnote B, page 129, for information on assessing results relative to targets.
- See Endnote C, High School to Post-Secondary Transition Rates, page 133.

Supplementary Information: First Nations, Métis and Inuit Post-Secondary Transition Rate

Discussion

- In 2014-15, about 34 per cent of Alberta's self-identified First Nations, Métis and Inuit high school students made the transition to post-secondary within six years of entering Grade 10.
- The six-year transition rate has been stable since 2011-12.
- The difference between the four-year transition rate and the six-year rate indicates that a substantial proportion of self-identified First Nations, Métis and Inuit students delay their entry to post-secondary programs after high school.
- The six-year rate for First Nations, Métis and Inuit students (33.5 per cent) is slightly more than half the rate for all Alberta students (59.4 per cent).
- The four-year rate and the six-year rate for First Nations, Métis and Inuit students are highly correlated for the same Grade 10 cohort and the four-year rate is thus a reliable predictor of the six-year rate in subsequent years. Projections indicate that the six year rate will remain between 30 and 34 per cent over the next few years.

Percentages of First Nations, Métis and Inuit Students who Enroll in Post-Secondary Programs within Four and Six Years of Entering Grade 10

Grade 10 Year	4 Year Rate and Year	6 Year Rate and Year
2005-06	16.4% 2008-09	31.1% 2010-11
2006-07	17.4% 2009-10	33.4% 2011-12
2007-08	17.8% 2010-11	33.4% 2012-13
2008-09	18.2% 2011-12	33.0% 2013-14
2009-10	18.9% 2012-13	33.5% 2014-15
2010-11	17.8% 2013-14	
2011-12	17.8% 2014-15	

Source: Alberta Education

Supplementary Information: English as a Second Language (ESL) Post-Secondary Transition Rate

Discussion

- ESL programs help students learn English while also learning about Canadian cultural values, customs and social expectations. The goal of ESL programs is to provide students with planned systematic instruction and support that will enable them to speak the English language fluently, further their education and become productive and contributing members of Albertan and Canadian society. ESL programming is funded for both Canadian-born and foreign-born students.
- In 2014-15, 61.3 per cent of ESL students made the transition to post-secondary within six years of entering Grade 10. This group's transition rate has been approximately two per cent higher than the provincial rate for the past four years.
- The four-year rate and the six-year rate for ESL students are highly correlated for the same Grade 10 cohort and the four-year rate is thus a reliable predictor of the six-year rate in subsequent years. Projections indicate that the six year rate will remain between 58 and 63 per cent over the next few years.

Percentages of ESL Students who Enroll in Post-Secondary Programs within Four and Six Years of Entering Grade 10

Grade 10 Year	4 Year Rate and Year	6 Year Rate and Year
2005-06	37.9% 2008-09	60.3% 2010-11
2006-07	41.9% 2009-10	61.0% 2011-12
2007-08	40.8% 2010-11	60.6% 2012-13
2008-09	40.8% 2011-12	62.9% 2013-14
2009-10	38.0% 2012-13	61.3% 2014-15
2010-11	40.9% 2013-14	
2011-12	30.8% 2014-15	

Source: Alberta Education

1.g Preparation for Citizenship

Rationale

- Parents, teachers and students – groups that have direct experience with schools – are well positioned to assess the preparation of students for citizenship, an important outcome of the basic education system.

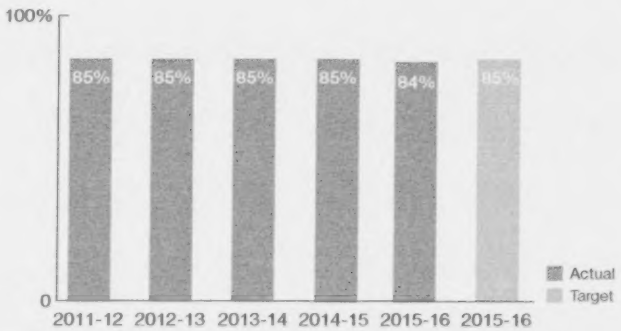
Target

- The target was met as the current result is not significantly different from the target value.

Discussion

- Overall survey results in 2015-16 indicate that 84 per cent of high school students, parents and teachers agreed that students model the characteristics of active citizenship.
- Results overall and for high school students, parents and teachers have been high and stable over time.
- Teacher results have been consistently higher than those of parents and students.
- Throughout the years, almost all teachers agreed that there is mutual respect between teachers and students at school, that there is mutual trust between teachers and students at school, and that students help each other at school.
- The revised social studies program, implemented between 2005 and 2010, places increased emphasis on developing citizenship skills and meeting the needs and reflecting the nature of 21st century learners.

Overall Agreement of High School Students, Parents and Teachers that Students Model the Characteristics of Active Citizenship



Source: Alberta Education; CCI Research Inc.; 2012, 2013, 2014, 2015 and 2016

Survey Results *(in percentages)*

Respondent Group	2011-12[1]	2012-13	2013-14	2014-15	2015-16
High School Students	80	79	79	79	79
Parents (ECS-12)	82	83	83	85	83
Teachers	92	93	93	91	91
Overall Agreement	**85**	**85**	**85**	**85**	**84**

[1]Revised

Source: Alberta Education: CCI Research Inc.: 2012, 2013, 2014, 2015 and 2016

Notes:

- For all respondent groups, percentages reported are averages of agreement levels that:
  - students help each other
  - students follow the rules
  - students respect each other
  - students are encouraged to get involved in activities that help people in the community
  - students respect the diversity among people
  - students take responsibility for their actions
  - students volunteer for activities that help others
  - students are encouraged to participate in school services, such as attending special events or helping in the library
  - students are encouraged to get involved in global issues, such as the environment, world hunger, disaster relief
  - there is mutual respect between teachers and students (new in 2012-13), and
  - there is mutual trust between teachers and students (new in 2012-13).
- This measure was revised in 2012-13 by adding two new items and removing one item (students are encouraged to try their best) from the existing measure.
- Historical results for 2011-12 have been updated to include the two new items and to exclude one previously included item, and are comparable with 2012-13, 2013-14, 2014-15 and 2015-16 results.
- Overall agreement rates are the average of agreement rates for each respondent group. See Endnote A, page 128, for information on averaging results across respondent groups.
- See Endnote A, pages 126-127, for information on surveys conducted for Alberta Education.

1.h Preparation for Student Success

Rationale

- Parents and teachers, together with the public, provide a broad perspective on the extent that students demonstrate attitudes, skills, knowledge and behaviour to be successful when they finish school, an important outcome of the K–12 system.

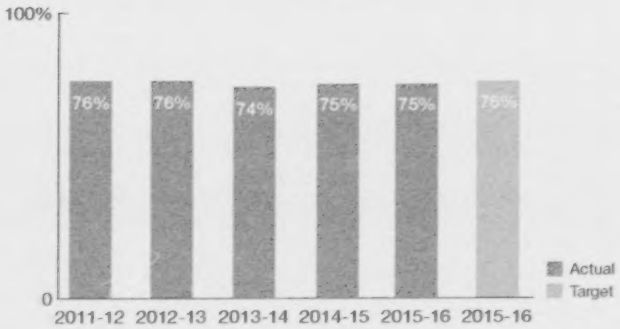
Target

- The target was not met.

Discussion

- Overall survey results in 2015-16 indicate that 75 per cent of parents, teachers and the public were satisfied that students demonstrate attitudes, skills, knowledge and behaviours that will make them successful when they finish high school.
- Overall satisfaction has declined over time.
- Satisfaction levels of teachers and parents have been consistently higher than satisfaction of the public.
- Parent, teacher and public satisfaction is lowest regarding high school graduates demonstrating the ability to manage money, credit and personal finances.
- To prepare students for success when they finish school, basic employability skills, such as working with others, critical thinking, analysis and communication are included in all courses. Specific courses that prepare students for work also are offered, such as Career and Technology Studies (CTS) and Knowledge and Employability courses.
- Work Experience courses, dual credit courses, and the Registered Apprenticeship Program also enable many students to gain skills in the workplace while in high school.

Overall Satisfaction of Parents, Teachers and the Public that Students Demonstrate Attitudes, Skills, Knowledge and Behaviours to be Successful When They Finish School



Source: Alberta Education; CCI Research Inc.; 2012, 2013, 2014, 2015 and 2016

Survey Results *(in percentages)*

Respondent Group	2011-12[1]	2012-13	2013-14	2014-15	2015-16
Parents (Grades 7-12)	82	83	82	82	81
Teachers	84	85	83	83	83
Public	63	60	59	60	60
Overall	**76**	**76**	**74**	**75**	**75**

[1]Revised

Source: Alberta Education: CCI Research Inc.: 2012, 2013, 2014, 2015 and 2016

Notes:

- This measure was revised in 2012-13 with the addition of seventeen new items. Results for 2011-12 include responses from all three respondent groups to the new items and are comparable.
- For parent, teacher and public groups, percentages reported are averages of satisfaction levels that:
  - » students are taught the attitudes and behaviours that will make them successful at work when they leave school
  - » students demonstrate attitudes and behaviours that will make them successful at work when they leave school
  - » students demonstrate the knowledge, skills and attitudes necessary for learning throughout their lifetime
  - » students' ability in demonstrating positive attitudes and behaviours
  - » students' ability to use numbers (new in 2012-13)
  - » students' ability to think and solve problems (new in 2012-13)
  - » students' ability to communicate (new in 2012-13)
  - » students' ability to manage information from a variety of areas (new in 2012-13)
  - » students' ability to be adaptable – work as an individual or within a team (new in 2012-13)
  - » students' ability to learn continuously (new in 2012-13)
  - » students' ability to work safely (new in 2012-13)
  - » students' ability to work with others towards a common goal (new in 2012-13)
  - » students' ability to participate and contribute in projects and tasks (new in 2012-13)
  - » students' ability to transition effectively from school to work (e.g., adapting to workplace) (new in 2012-13)
  - » students' ability to understand abstract concepts (new in 2012-13)
  - » students' ability to be honest and ethical in dealing with other people (new in 2012-13)
  - » students' ability to be punctual and finish work on time (new in 2012-13)
  - » students' ability to manage money, credit and personal finances (new in 2012-13)
  - » students' ability to lead a group or a team (new in 2012-13)
  - » students' ability to help in keeping the environment clean (new in 2012-13), and
  - » students' ability to make fair decisions (new in 2012-13).
- For the parent and teacher respondent groups, the following additional question is included:
  - » students are taught the knowledge, skills and attitudes necessary for learning throughout their lifetime.
- In the parent survey, only parents of Grades 7-12 students were asked the questions in this measure.
- Overall satisfaction rates are the average of agreement/satisfaction rates for each respondent group. See Endnote A, page 128, for information on averaging results across respondent groups.
- See Endnote A, pages 126-127, for information on surveys conducted for Alberta Education.

1.i Student Engagement

Rationale

- Students that are engaged in their learning are more likely to achieve academic success and complete high school. Engagement also assists in developing a positive disposition towards lifelong learning and working with others in social environments.

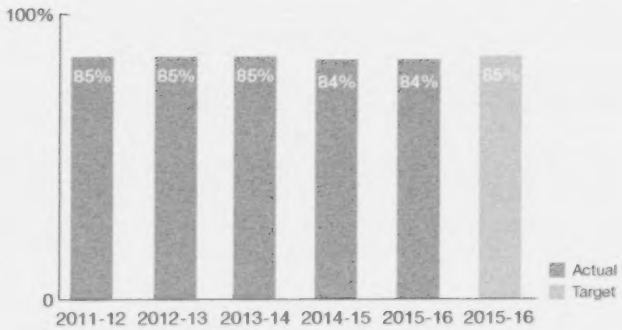
Target

- The target was not met.

Discussion

- Overall survey results in 2015-16 indicate that 84 per cent of high school students, parents and teachers agreed that students are engaged in their learning at school.
- Results overall and for high school students, parents and teachers have been high and stable over time.
- Teachers and parents' results have been consistently higher than those of students.
- Student agreement was low in the following areas:
  - how many times students missed school other than for illness (less than four times);
  - the extent of student involvement in decisions made at their school; and
  - how often students have enjoyed completing a task that required a lot of thinking or mental effort.
- Parent and teacher agreement was lowest regarding teachers giving students the individual attention they require.

Overall Agreement of Students, Parents and Teachers that Students are Engaged in Their Learning at School



Source: Alberta Education; CCI Research Inc.; 2012, 2013, 2014, 2015 and 2016

Survey Results *(in percentages)*

Respondent Group	2011-12	2012-13	2013-14	2014-15	2015-16
High School Students	80	79	79	79	78
Parents (ECS-12)	85	87	86	87	86
Teachers	89	90	89	88	87
Overall Agreement	**85**	**85**	**85**	**84**	**84**

Source: Alberta Education: CCI Research Inc.: 2012, 2013, 2014, 2015 and 2016

Notes:

- For high school students, the percentage reported is the average of the agreement and frequency levels for the following survey items:
  - students are proud of their school
  - students have a voice in decisions made at their school
  - extent of student involvement in decisions made at their school
  - extent of parent involvement in decisions about their child's education
  - school is contributing to the development of students' ability to take responsibility for their own learning
  - students arrive at school ready to learn
  - students are encouraged to try their best
  - teachers give students the individual attention they require
  - hours spent weekly outside of class studying and doing assignments (more than three hours)
  - how often students have enjoyed completing a task that required a lot of thinking or mental effort
  - how often students have asked questions in class or contributed to class discussions
  - students have the opportunity to take part in classroom discussions and activities
  - how much class work has emphasized understanding information and explaining ideas in your own words
  - experience at school is contributing to your growth in thinking deeply and critically
  - students get recognized for the positive things they do at school
  - how many times during the school year you missed school other than for illness (less than 4 times)
  - how often during the school year you thought about dropping out of school (never).
- For parents, the percentage reported is the average of the agreement and frequency levels for the following survey items:
  - extent of parent involvement in decisions about their child's education
  - satisfaction that school is contributing to the development of students' ability to take responsibility for their own learning
  - students arrive at school ready to learn
  - students are encouraged to try their best
  - teachers give students the individual attention they require.
- For teachers, the percentage reported is the average of the agreement and frequency levels for the following survey items:
  - extent of parent involvement in decisions about their child's education
  - satisfaction that school is contributing to the development of students' ability to take responsibility for their own learning
  - students arrive at school ready to learn
  - students are encouraged to try their best
  - teachers give students the individual attention they require
  - students have the opportunity to take part in classroom discussions and activities
  - students get recognized for the positive things they do at school
  - students are encouraged to express their opinions and engage in an exchange of ideas.
- Overall agreement rates are the average of agreement rates for each respondent group. See Endnote A, page 128, for information on averaging results across respondent groups.
- See Endnote A, pages 126-127, for information on surveys conducted for Alberta Education.

DESIRED OUTCOME TWO

The achievement gap between First Nations, Métis and Inuit students and all other students is eliminated

There is work to be done to close the significant achievement gap of First Nations, Métis, and Inuit students. Alberta Education's goal is to ensure all children have equitable opportunities for success. Targeted supports and close collaboration with partners in Alberta and the federal government are required to realize the vision that all First Nations, Métis, and Inuit students in Alberta, including First Nations residing on reserve, achieve or exceed the educational outcomes set for all Alberta students.

Achievements

Priority Initiative 2.1 – Support teachers and system leaders to learn about First Nations, Métis, and Inuit perspectives and experiences, the history and legacy of residential schools and the treaties.

First Nations, Métis, and Inuit Perspectives for Teachers and School Leaders

First Nations, Métis, and Inuit education in Alberta is supported by a number of teaching resources and professional learning opportunities to help educators weave First Nations, Métis, and Inuit perspectives into curriculum. This work is guided by the advice of elders, knowledge keepers, and First Nations, Métis, and Inuit educators and communities.

In 2015-16, Alberta Education:

- Expanded professional learning opportunities to improve educators' understanding of education for reconciliation, in collaboration with all regional consortia in the province. The resources have been posted to LearnAlberta.ca, which is a database that includes more than 270 print, video, and multimedia resources focused on First Nations, Métis, and Inuit topics across grade levels and subject areas.
- Ensured First Nations, Métis, and Inuit perspectives were included in the identification and development of new competencies and indicators for school leaders and school authority leaders by engaging First Nations and Métis educators and stakeholder organizations.
- Engaged First Nations and Métis educators and stakeholders in focused discussions to ensure First Nations, Métis, and Inuit perspectives were included in the development of a revised teacher quality standard. The draft standards for teachers and leaders include a stand-alone competency and indicators about foundational knowledge.

Priority Initiative 2.2 – Forge a partnership with First Nations, Métis, and Inuit leaders and collaborate to develop Alberta's Curriculum for Reconciliation, incorporating a variety of perspectives and experiences on the history and legacy of residential schools and the treaties.

Education for Reconciliation

Education for Reconciliation meets the mandate of the *Expression of Reconciliation for the Legacy of the Indian Residential School System* from March 27, 2014. It further addresses the calls to action from the Truth and Reconciliation Commission of Canada that pertain to education and the principles and objectives from the *United Nations Declaration of the Rights of Indigenous Peoples*.

In 2015-16, Alberta Education:

- Developed the Education for Reconciliation framework to support the inclusion of First Nations, Métis, and Inuit content in all subject areas and grade levels in future programs of study.
- Identified and promoted outcomes connected to reconciliation in the current Kindergarten to Grade 12 programs of study, and related authorized support resources on LearnAlberta.ca.
- Ensured provincial assessments contained authentic, relevant, and contemporary First Nations, Métis, and Inuit-related questions that aligned with the current programs of study.

Priority Initiative 2.3 – Collaborate with stakeholders to increase the number of First Nations, Métis, and Inuit professionals in education.

First Nations, Métis and Inuit Professionals

Since teachers have considerable influence on overall student success, staffing is an important responsibility for administrators. Administrators must select and maintain a team of staff members that have the necessary skills, knowledge, and attributes to support student learning.

In 2015-16, Alberta Education:

- Developed short- and medium-term options for a provincial recruitment strategy. Funding of $613,000 was deferred to 2016-17 when the program will be implemented. Total expenditures for 2015-16 were approximately $145,000.
- Led the northern student teacher bursary (NSTB) programming. This involved identifying areas of high teacher demand and difficulty with recruitment by northern school boards, promoting the NSTB, establishing a selection committee to identify recipients who represent high-demand teaching areas, and administering the bursary. Six applicants who were selected to receive the NSTB self identified as Aboriginal or had Aboriginal studies/Aboriginal teacher education program specialization.
- Co-organized, along with Northwest Territories, an Aboriginal Educators' Symposium. This two-day symposium, held in Yellowknife, NT, and supported by the Council of Ministers of Education, Canada (CMEC), brought together both new and experienced educators of Aboriginal ancestry from across Canada to discuss teacher training experiences.

Priority Initiative 2.4 – Support the development of collaborative plans between provincial school authorities and First Nations and Métis communities.

Collaborative Plans

Collaborative planning seeks to foster collaborative relationships, establish shared decision-making practices, and set specific goals for the improvement of educational experiences for First Nations, Métis, and Inuit students and for the delivery of First Nations, Métis, and Inuit education for all Alberta students (www.education.alberta.ca/working-together).

In 2015-16, Alberta Education:

- Developed a collaborative planning process for First Nation communities and provincial school authorities to support education services agreements (ESAs). The department drafted the *Guiding Principles and Elements* document to support collaborative planning processes and created a collaborative planning cycle.

Priority Initiative 2.5 – Implement new provincial standards for education service agreements for First Nations students.

Education Service Agreements

Education services agreements (ESAs) between a provincial school board and a First Nation enable First Nations students living on reserve to attend a provincial school within that board's jurisdiction. The establishment of standards ensures that ESAs are transparent, fair, accountable, and consistent.

In 2015-16, Alberta Education:

- Developed and circulated draft standards for ESAs with input from key stakeholders (February to March 2015).
- Conducted five engagement sessions (February to March 2015) with provincial school jurisdictions, First Nations stakeholder groups, and the federal government.
- Hosted nine ESAs and collaborative planning workshops with provincial school jurisdictions and First Nations communities (January to February 2016). Workshop expenditures were $51,700. Total expenditures for 2015-16 were approximately $172,000.

Other Results

Intergovernmental Initiatives and Partnerships

The Government of Alberta partners with First Nations, Métis, and Inuit organizations, leadership, and education stakeholders to support First Nations, Métis, and Inuit education for all students and First Nations, Métis and Inuit student success.

In 2015-16, Alberta Education:

- Provided a grant to the Rupertsland Institute to support the establishment of a Métis Education Council under the Métis Nation of Alberta Association Framework Agreement with the Government of Alberta.
  - The framework agreement aims to promote Métis economic and community well-being, improve input for Métis people into public policy development in Alberta, and improve Métis access to provincial services.
- Participated in Métis Settlements General Council (MSGC) community engagement and working group sessions and supported strategic planning for education under the MSGC long-term arrangement.
- Launched the building collaboration and capacity in education (BCCE) grant program to encourage partnerships and increase collaboration between First Nations and provincial school authorities (January 2016).
- Engaged with the Kee Tas Kee Now Tribal Council (KTC) to establish a KTC education authority. The initial agreement to collaborate was made at the First Nations education summit (March 2015).
- Signed a letter of intent between KTC, Alberta Education, and Alberta Indigenous Relations (August 2015). The letter of intent supported the establishment of a joint committee to address roles and responsibilities and to identify opportunities to enhance supports and strengthen capacity in the delivery of education.
- Drafted and signed a framework agreement for financial support to the KTC education authority (February 2015).
- Engaged with First Nations and regional collaborative service delivery (RCSD) regions to expand supports and services for children, youth, and their families living in First Nation communities.

United Nations Declaration on the Rights of Indigenous Peoples

Implementation of the objectives and principles of the *United Nations Declaration on the Rights of Indigenous Peoples* (UNDRIP) was one of the Truth and Reconciliation Commission's calls to action. The UN declaration guides Alberta Education in its work to eliminate the achievement gap between First Nations, Métis, and Inuit students and other students in Alberta.

In 2015-16, Alberta Education:

- Identified potential actions to align priority initiatives with the UNDRIP objectives and principles.
- Partnered with Alberta Indigenous Relations in its review of aligning Government of Alberta initiatives to UNDRIP outcomes.

Northland School Division

Government is taking action to help ensure a positive future for the students of Northland School Division (NSD).

In 2015-16, Alberta Education:

- Established a cross-ministry steering committee to provide ongoing oversight and strategic guidance to NSD in support of its efforts to improve its educational outcomes and to transition the division to an elected board.
- Began the development of a plan to provide a holistic approach to support NSD that takes into account systemic challenges within the community related to health, social wellbeing, the legacy of residential schools, and socioeconomic indicators. The plan will also inform and support the work of the official trustee and provide guidance on transitioning the school division to an elected board in October 2017. The strategic plan will further guide ministry and partner actions towards improving student learning and governance outcomes in Northland communities.
- Established a committee to review NSD's finances and programs to determine how best to allocate and distribute existing resources in the division to improve student learning outcomes, as well as the relevant, effective, efficient, and sustainable use of division resources.
- Began the recruitment process for a new official trustee as an interim measure to assist Northland School Division as it transitions to an elected board in time for the next local government elections in October 2017. Once the new board is in place, the official trustee will work as an advisor to the board until December 2018.

Desired Outcome Two Performance Measures

2.a Overall First Nations, Métis and Inuit Achievement Test Results in Language Arts

Rationale

- Overall First Nations, Métis and Inuit student achievement of standards on provincial achievement tests is a sound indicator of whether elementary and junior high self-identified First Nations, Métis and Inuit students are achieving high standards in Language Arts, an important outcome for Alberta's K–12 education system.

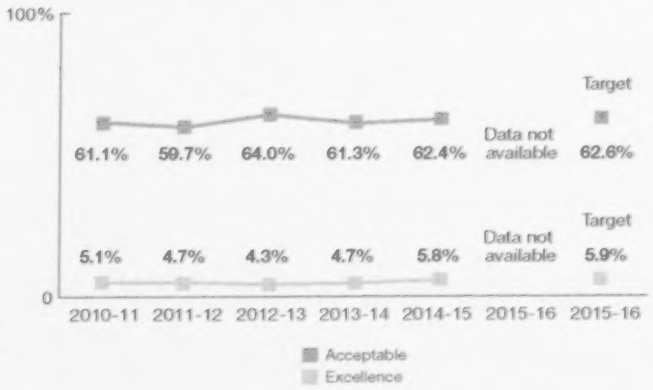
Target

- The targets for overall Language Arts results could not be assessed as current year data are not available.

Discussion

- Provincial assessment measure results for 2015-16 will be available in October 2016 and published in the Annual Report Update.
- Overall results in Language Arts are calculated as an average of the results in the following seven subjects weighted by the number of individuals that were enrolled:
  - English Language Arts 6 and 9
  - English Language Arts 9 (Knowledge and Employability)
  - French Language Arts 6 and 9
  - Français 6 and 9
- From 2010-11 to 2014-15, the overall proportion of students achieving the acceptable standard and the standard of excellence in Language Arts has remained stable over time.
- To support student learning in core subjects, the ministry provides programs of study and implementation guides for teachers and develops or authorizes learning resources for students in all grades and subjects.

Overall Percentage of Self-Identified First Nations, Métis and Inuit Students Who Achieved Standards on Grade 6 and 9 Provincial Achievement Tests in Language Arts



Source: Alberta Education

Notes:

- The results reported are solely based on students who identified themselves as Indian/First Nations, Métis, and Inuit. These students may not be fully representative of the population of Aboriginal students. Discretion should be applied when interpreting the results over time.
- The percentages of students who achieved the acceptable standard include the students who achieved the standard of excellence.
- Overall Language Arts results are a weighted average based on total enrolment in Grades 6 and 9 Language Arts courses.
- See Endnote C, Provincial Achievement Tests, page 134.

First Nations, Métis and Inuit Participation Rates for Language Arts Provincial Achievement Tests *(in percentages)*

Subject	2010-11	2011-12	2012-13[1]	2013-14	2014-15	2015-16
Grade 6						
English Language Arts	86	87	87	86	87	Data not available
French Language Arts	97	95	98	92	94	
Français	*	*	*	*	100	
Grade 9						
English Language Arts	76	76	79	79	80	Data not available
English Language Arts (Knowledge and Employability)	73	70	76	77	75	
French Language Arts	95	100	92	97	89	
Français	*	n/a	*	*	*	
Overall Language Arts						
	80.9	81.4	83.3	82.5	83.4	Data not available

[1]Results for 2012-13 have been restated to exclude students that did not write Provincial Achievement Tests because of the flooding in southern Alberta in 2013.

Source: Alberta Education

Notes:

- An asterisk (*) indicates suppression has been applied because fewer than six students wrote the test, while n/a indicates no self-identified First Nations, Métis and Inuit students wrote the test.
- Knowledge and Employability courses are designed for students who meet enrollment criteria and learn best through experiences that integrate essential and employability skills in occupational contexts.

2.a First Nations, Métis and Inuit Achievement Test Results for Language Arts by Individual Subject for Students in Grades 6 and 9

Rationale

- Self-identified First Nations, Métis and Inuit student results on provincial achievement tests in each grade and subject provide detailed information on whether self-identified First Nations, Métis and Inuit elementary and junior high students are achieving high standards in Language Arts, an important outcome for Alberta's K–12 education system.

Target

- Targets for individual Language Arts subject results were not set in the 2015-18 Business Plan.

Discussion

- Provincial assessment measure results for 2015-16 will be available in October 2016 and published in the Annual Report Update.
- Based on 2010-11 to 2014-15 data, the proportions of self-identified First Nations, Métis and Inuit students achieving the acceptable standard and standard of excellence have increased over time for English Language Arts 6. Results for English Language Arts 9 have remained stable.
- As adult literacy studies are not conducted regularly, Grade 9 results in Language Arts are regarded as indicators of literacy. Self-identified First Nations, Métis and Inuit students who achieve the acceptable standard have developed the foundational skills needed to become literate adults. As indicated above, results at the acceptable standard have remained stable for English Language Arts 9.
- Note that the flooding in southern Alberta in the summer of 2013 resulted in a reduction of approximately one-third in the number of students writing the Grade 9 English Language Arts Provincial Achievement Test and this may have impacted the overall provincial result for that year. Caution needs to be exercised when comparing this result with current and prior years.

Percentages of Self-identified First Nations, Métis and Inuit Students in Grades 6 and 9 Who Achieved Standards on Provincial Achievement Tests in Language Arts

Subject	Standard	2010-11	2011-12	2012-13[1]	2013-14	2014-15	2015-16	Targets 2015-16
Grade 6								
English Language Arts	excellence	6	5	4	5	7		
	acceptable	66	67	68	67	69		
French Language Arts	excellence	3	14	9	8	10	Data not available	
	acceptable	80	85	78	75	76		
Français	excellence	*	*	*	*	0		
	acceptable	*	*	*	*	86		
Grade 9								
English Language Arts	excellence	4	4	4	4	4		
	acceptable	55	51	59	55	55		
English Language Arts (Knowledge and Employability)	excellence	7	4	2	4	5		
	acceptable	57	49	56	58	57	Data not available	
French Language Arts	excellence	2	8	5	3	4		
	acceptable	75	83	79	74	74		
Français	excellence	*	n/a	*	*	*		
	acceptable	*	n/a	*	*	*		
Overall Language Arts								
	excellence	5.1	4.7	4.3	4.7	5.8	Data not available	5.9
	acceptable	61.1	59.7	64.0	61.3	62.4		62.6

[1]Results for 2012-13 have been restated to exclude students that did not write Provincial Achievement Tests because of the flooding in southern Alberta in 2013.

Source: Alberta Education

Notes:

- The results reported are solely based on students who identified themselves as Indian/First Nations, Métis, and Inuit. These students may not be fully representative of the population of Aboriginal students. Discretion should be applied when interpreting the results over time.
- The percentages of students who achieved the acceptable standard include the students who achieved the standard of excellence.
- An asterisk (*) indicates suppression has been applied because fewer than six self-identified First Nations, Métis and Inuit students wrote the test, while n/a indicates no self-identified First Nations, Métis and Inuit students wrote the test.
- Knowledge and Employability courses are designed for students who meet enrollment criteria and learn best through experiences that integrate essential and employability skills in occupational contexts.
- See Endnote B, page 129, for information on assessing results relative to targets.
- See Endnote C, Provincial Achievement Tests, page 134.

2.a Overall First Nations, Métis and Inuit Achievement Test Results in Mathematics

Rationale

- Overall First Nations, Métis and Inuit student achievement of standards on provincial achievement tests is a sound indicator of whether elementary and junior high self-identified First Nations, Métis and Inuit students are achieving high standards in Mathematics, an important outcome for Alberta's K–12 education system.

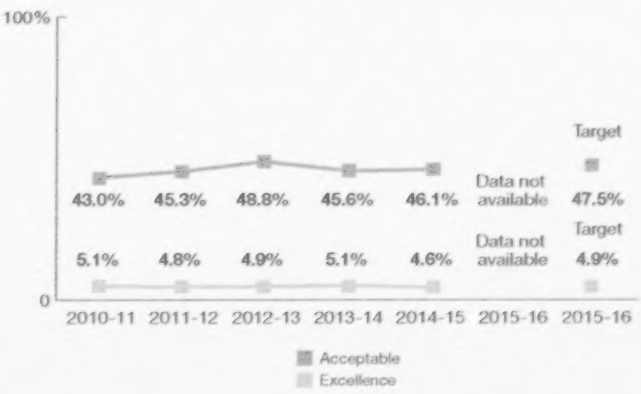
Target

- The targets for the overall Mathematics results could not be assessed as current year data are not available.

Discussion

- Provincial assessment measure results for 2015-16 will be available in October 2016 and published in the Annual Report Update.
- Overall results in Mathematics are calculated as an average of the results in the following three subjects, weighted by the number of individuals that were enrolled:
  - Mathematics 6
  - Mathematics 9
  - Mathematics 9 (Knowledge and Employability)
- From 2010-11 to 2014-15, the overall proportion of self-identified First Nations, Métis and Inuit students achieving the acceptable standard in Mathematics has increased over time.
- From 2010-11 to 2014-15, the overall proportion of self-identified First Nations, Métis and Inuit students achieving the standard of excellence in Mathematics has remained stable over time.

Overall Percentages of Self-Identified First Nations, Métis and Inuit Students Who Achieved Standards on Grades 6 and 9 Provincial Achievement Tests in Mathematics



Source: Alberta Education

Notes:

- The results reported are solely based on students who identified themselves as Indian/First Nations, Métis, and Inuit. These students may not be fully representative of the population of Aboriginal students. Discretion should be applied when interpreting the results over time.
- The percentages of students who achieved the acceptable standard include the students who achieved the standard of excellence.
- Overall results are a weighted average based on total enrolment in Grades 6 and 9 Mathematics courses.
- Due to the flooding in southern Alberta in the summer of 2013, the number of students writing the Grade 9 Mathematics Provincial Achievement Test was reduced and this may have impacted the overall average for that year.
- See Endnote G, Provincial Achievement Tests, page 134.

First Nations, Métis and Inuit Participation Rates for Mathematics Provincial Achievement Tests *(in percentages)*

Subject	2010-11	2011-12	2012-13[1]	2013-14	2014-15	2015-16
Grade 6						
Mathematics	84	86	87	86	86	Data not available
Grade 9						
Mathematics	76	77	81	80	81	Data not available
Mathematics (Knowledge and Employability)	80	79	84	82	82	
Overall Mathematics						
	80.5	81.8	84.5	82.8	83.8	Data not available

[1]Results for 2012-13 have been restated to exclude students that did not write Provincial Achievement Tests because of the flooding in southern Alberta in 2013.

Source: Alberta Education

Notes:

- Knowledge and Employability courses are designed for students who meet enrollment criteria and learn best through experiences that integrate essential and employability skills in occupational contexts.

2.a First Nations, Métis and Inuit Achievement Test Results in Mathematics by Individual Subject for Students in Grades 6 and 9

Rationale

- Self-identified First Nations, Métis and Inuit student results on provincial achievement tests in each grade and subject provide detailed information on whether elementary and junior high self-identified First Nations, Métis and Inuit students are achieving high standards in Mathematics, an important outcome for Alberta's K-12 education system.

Target

- Targets for individual Mathematics subject results were not set in the 2015-18 Business Plan.

Discussion

- Provincial assessment measure results for 2015-16 will be available in October 2016 and published in the Annual Report Update.
- From 2010-11 to 2014-15, the proportion of students achieving the acceptable standard has increased over time for Mathematics 9 and remained stable for Mathematics 6.
- From 2010-11 to 2014-15, the proportion of students achieving the standard of excellence has increased over time for Mathematics 9 and decreased for Mathematics 6.
- Note that the flooding in southern Alberta in the summer of 2013 resulted in a reduction of approximately one-third in the number of students writing the Grade 9 Mathematics Provincial Achievement Test and this may have impacted the overall result for that year. Caution needs to be exercised when comparing this result with current and prior years.

Percentages of Self-Identified First Nations, Métis and Inuit Students in Grades 6 and 9 Who Achieved Standards on Provincial Achievement Tests in Mathematics

Subject	Standard	2010-11	2011-12	2012-13[1]	2013-14	2014-15	2015-16	Targets 2015-16
Grade 6								
Mathematics	excellence	5	4	5	4	4	Data not available	
	acceptable	49	52	52	49	51		
Grade 9								
Mathematics	excellence	4	4	5	5	5	Data not available	
	acceptable	34	37	43	40	38		
Mathematics (Knowledge and Employability)	excellence	13	10	9	14	10		
	acceptable	55	51	60	57	58		
Overall Mathematics								
	excellence	5.1	4.8	4.9	5.1	4.6	Data not available	4.9
	acceptable	43.0	45.3	48.8	45.6	46.1		47.5

[1]Results for 2012-13 have been restated to exclude students that did not write Provincial Achievement Tests because of the flooding in southern Alberta in 2013.

Source: Alberta Education

Notes:

- The percentages of students who achieved the acceptable standard include the students who achieved the standard of excellence.
- Knowledge and Employability courses are designed for students who meet enrollment criteria and learn best through experiences that integrate essential and employability skills in occupational contexts.
- See Endnote B, page 129, for assessing results relative to targets.
- See Endnote C, Provincial Achievement Tests, page 134.

2.a First Nations, Métis and Inuit Overall Achievement Test Results in Social Studies

Rationale

- Overall First Nations, Métis and Inuit student achievement of standards on provincial achievement tests is a sound indicator of whether elementary and junior high self-identified First Nations, Métis and Inuit students are achieving high standards in Social Studies, an important outcome for Alberta's K–12 education system.

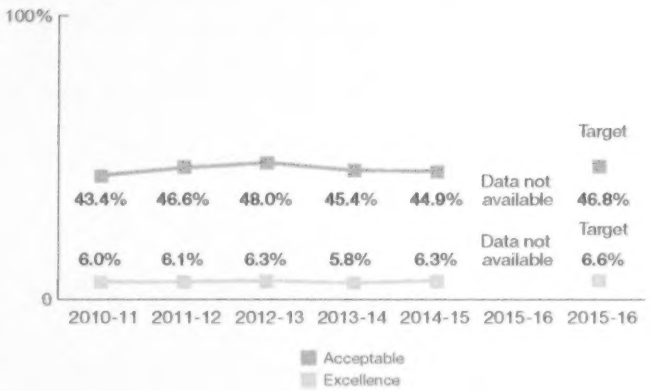
Target

- The targets for the overall Social Studies results could not be assessed as current year data are not available.

Discussion

- Provincial assessment measure results for 2015-16 will be available in October 2016 and published in the Annual Report Update.
- Overall results in Social Studies are calculated as an average of the results in the following three subjects, weighted by the number of individuals that were enrolled:
  - Social Studies 6
  - Social Studies 9
  - Social Studies 9 (Knowledge and Employability)
- From 2010-11 to 2014-15, the overall proportion of self-identified First Nations, Métis and Inuit students achieving the acceptable standard and the standard of excellence in Social Studies have remained stable over time.

Overall Percentages of Self-Identified First Nations, Métis and Inuit Students Who Achieved Standards on Grades 6 and 9 Provincial Achievement Tests in Social Studies



Source: Alberta Education

Notes:

- The results reported are solely based on students who identified themselves as Indian/First Nations, Métis, and Inuit. These students may not be fully representative of the population of Aboriginal students. Discretion should be applied when interpreting the results over time.
- The percentages of students who achieved the acceptable standard include the students who achieved the standard of excellence.
- Overall results are a weighted average based on total enrolment in Grades 6 and 9 Social Studies courses.
- Due to the flooding in southern Alberta in the summer of 2013, the number of students writing the Grade 9 Social Studies Provincial Achievement Test was reduced and this may have impacted the overall average.
- See Endnote C, Provincial Achievement Tests, page 134.

First Nations, Métis and Inuit Participation Rates for Social Studies Provincial Achievement Tests *(in percentages)*

Subject	2010-11	2011-12	2012-13[1]	2013-14	2014-15	2015-16
Grade 6						
Social Studies	86	88	86	85	85	Data not available
Grade 9						
Social Studies	75	76	81	80	80	
Social Studies (Knowledge and Employability)	73	75	82	79	80	Data not available
Overall Social Studies						
	80.2	82.2	83.9	82.3	82.7	Data not available

[1]Results for 2012-13 have been restated to exclude students that did not write Provincial Achievement Tests because of the flooding in southern Alberta in 2013.

Source: Alberta Education

Notes:

- Knowledge and Employability courses are designed for students who meet enrollment criteria and learn best through experiences that integrate essential and employability skills in occupational contexts.

2.a First Nations, Métis and Inuit Achievement Test Results in Social Studies by Individual Subject for Students in Grades 6 and 9

Rationale

- Self-identified First Nations, Métis and Inuit student results on provincial achievement tests in each grade and subject provide detailed information on whether elementary and junior high self-identified First Nations, Métis and Inuit students are achieving high standards in Social Studies, an important outcome for Alberta's K-12 education system.

Target

- Targets for individual Social Studies subject results were not set in the 2015-18 Business Plan.

Discussion

- Provincial assessment measure results for 2015-16 will be available in October 2016 and published in the Annual Report Update.
- From 2010-11 to 2014-15, the proportions of self-identified First Nations, Métis and Inuit students achieving the acceptable standard and the standard of excellence have increased over time for Social Studies 9, and remained stable for Social Studies 6.
- Note that the flooding in southern Alberta in the summer of 2013 resulted in a reduction of approximately one-third in the number of students writing the Grade 9 Social Studies Provincial Achievement Test and this may have impacted the overall provincial result for that year. Caution needs to be exercised when comparing this result with current and prior years.

Percentages of Self-identified First Nations, Métis and Inuit Students in Grades 6 and 9 Who Achieved Standards on Provincial Achievement Tests in Social Studies

Subject	Standard	2010-11	2011-12	2012-13[1]	2013-14	2014-15	2015-16	Targets 2015-16
Grade 6								
Social Studies	excellence	6	6	5	5	6	Data not available	
	acceptable	48	52	50	47	48		
Grade 9								
Social Studies	excellence	5	6	7	7	7		
	acceptable	38	40	44	42	41	Data not available	
Social Studies (Knowledge and Employability)	excellence	10	8	10	7	8		
	acceptable	51	53	60	58	55		
Overall Social Studies								
	excellence	6.0	6.1	6.3	5.8	6.3	Data not available	6.6
	acceptable	43.4	46.6	48.0	45.4	44.9		46.8

[1]Results for 2012-13 have been restated to exclude students that did not write Provincial Achievement Tests because of the flooding in southern Alberta in 2013.

Source: Alberta Education

Notes:

- The percentages of students who achieved the acceptable standard include the students who achieved the standard of excellence.
- Knowledge and Employability courses are designed for students who meet enrollment criteria and learn best through experiences that integrate essential and employability skills in occupational contexts.
- See Endnote B, page 129, for assessing results relative to targets.
- See Endnote C, Provincial Achievement Tests, page 134.

2.a First Nations, Métis and Inuit Overall Achievement Test Results in Science

Rationale

- Overall First Nations, Métis and Inuit student achievement of standards on provincial achievement tests is a sound indicator of whether elementary and junior high self-identified First Nations, Métis and Inuit students are achieving high standards in Science, an important outcome for Alberta's K–12 education system.

Target

- The targets for the overall Science results could not be assessed as current year data are not available.

Discussion

- Provincial assessment measure results for 2015-16 will be available in October 2016 and published in the Annual Report Update.
- Overall results in Science are calculated as an average of the results in the following three subjects, weighted by the number of individuals that were enrolled:
  - Science 6
  - Science 9
  - Science 9 (Knowledge and Employability)
- From 2010-11 to 2014-15, the overall proportions of self-identified First Nations, Métis and Inuit students achieving the acceptable standard and the standard of excellence have increased over time.

Overall Percentages of Self-Identified First Nations, Métis and Inuit Students Who Achieved Standards on Grades 6 and 9 Provincial Achievement Tests in Science

Source: Alberta Education

Notes:

- The results reported are solely based on students who identified themselves as Indian/First Nations, Métis, and Inuit. These students may not be fully representative of the population of Aboriginal students. Discretion should be applied when interpreting the results over time.
- The percentages of students who achieved the acceptable standard include the students who achieved the standard of excellence.
- Overall results are a weighted average based on total enrolment in Grades 6 and 9 Science courses.
- Due to the flooding in southern Alberta in the summer of 2013, the number of students writing the Grade 9 Science Provincial Achievement Test was reduced and this may have impacted the overall average.
- See Endnote C, Provincial Achievement Tests, page 134.

First Nations, Métis and Inuit Participation Rates for Science Provincial Achievement Tests

(in percentages)

	Subject	2010-11	2011-12	2012-13[1]	2013-14	2014-15	2015-16
Grade 6							
	Science	86	88	88	86	87	Data not available
Grade 9							
	Science	78	78	82	81	82	Data not available
	Science (Knowledge and Employability)	80	78	85	82	80	
Overall Science							
		82.0	82.9	85.3	83.2	84.5	Data not available

[1]Results for 2012-13 have been restated to exclude students that did not write Provincial Achievement Tests because of the flooding in southern Alberta in 2013.

Source: Alberta Education

Notes:

- Knowledge and Employability courses are designed for students who meet enrolment criteria and learn best through experiences that integrate essential and employability skills in occupational contexts.

2.a First Nations, Métis and Inuit Achievement Test Results in Science by Individual Subject for Students in Grades 6 and 9

Rationale

- Self-identified First Nations, Métis and Inuit student results on provincial achievement tests in each grade and subject provide detailed information on whether elementary and junior high self-identified First Nations, Métis and Inuit students are achieving high standards in Science, an important outcome for Alberta's K-12 education system.

Target

- Targets for individual Science subject results were not set in the 2015-18 Business Plan.

Discussion

- Provincial assessment measure results for 2015-16 will be available in October 2016 and published in the Annual Report Update.
- From 2010-11 to 2014-15, the proportion of self-identified First Nations, Métis and Inuit students achieving the acceptable standard and the standard of excellence have increased over time for Science 6 and Science 9.
- Note that the flooding in southern Alberta in the summer of 2013 resulted in a reduction of approximately one-third in the number of students writing the Grade 9 Science Provincial Achievement Test and this may have impacted the overall provincial result for that year. Caution needs to be exercised when comparing this result with current and prior years.

Percentages of Self-identified First Nations, Métis and Inuit Students in Grades 6 and 9 Who Achieved Standards on Provincial Achievement Tests in Science

Subject	Standard	2010-11	2011-12	2012-13[1]	2013-14	2014-15	2015-16	Targets 2015-16
Grade 6								
Science	excellence	9	10	9	8	11	Data not available	
	acceptable	54	57	59	55	58		
Grade 9								
Science	excellence	6	6	7	7	8	Data not available	
	acceptable	46	45	52	50	50		
Science (Knowledge and Employability)	excellence	11	12	13	11	12		
	acceptable	63	60	64	62	62		
Overall Science								
	excellence	7.4	8.3	8.2	7.8	9.3	Data not available	9.4
	acceptable	51.0	51.7	56.3	52.9	54.6		55.0

[1]Results for 2012-13 have been restated to exclude students that did not write Provincial Achievement Tests because of the flooding in southern Alberta in 2013.

Source: Alberta Education

Notes:

- The percentages of students who achieved the acceptable standard include the students who achieved the standard of excellence.
- Knowledge and Employability courses are designed for students who meet enrollment criteria and learn best through experiences that integrate essential and employability skills in occupational contexts.
- See Endnote B, page 129, for assessing results relative to targets.
- See Endnote C, Provincial Achievement Tests, page 134.

2.b First Nations, Métis and Inuit Diploma Examination Results in Language Arts

Rationale

- Self-identified First Nations, Métis and Inuit student results on diploma examinations are a solid indicator of whether high school students are achieving high standards.
- The Language Arts diploma examination measure is an aggregate of four Language Arts courses. This measure reflects a focus on fundamental literacy skills, an important outcome for Alberta's K–12 education system.

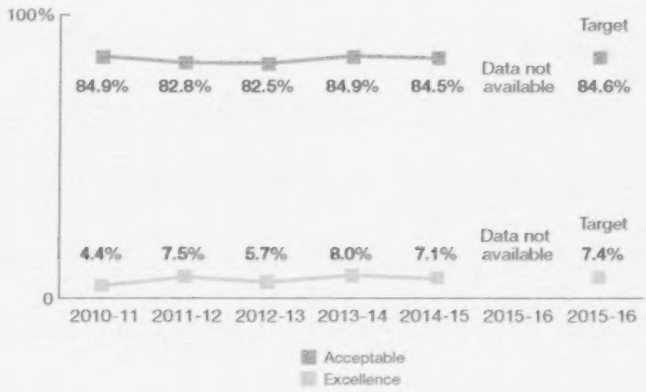
Targets

- The targets for overall Language Arts diploma examination results could not be assessed as current year data are not available.
- Provincial assessment measure results for 2015-16 will be available in October 2016 and published in the Annual Report Update.

Discussion

- The Language Arts measure is an average of the results in the following four subjects, weighted by the total number of individuals that wrote each of the exams:
  - English Language Arts 30-1
  - English Language Arts 30-2
  - French Language Arts 30-1
  - Français 30-1
- Based on 2010-11 to 2014-15 data, the proportion of self-identified First Nations, Métis and Inuit students achieving the acceptable standard in Language Arts has been stable over time. The proportion achieving the standard of excellence increased from 2010-11 to 2011-12, and has remained stable since 2011-12.

Overall Percentages of Self-Identified First Nations, Métis and Inuit Students Who Achieved Standards on Diploma Examinations in Language Arts



Source: Alberta Education

Notes:

- The percentages of students who achieved the acceptable standard include the students who achieved the standard of excellence.
- Overall results for language arts are a weighted average of results for the four language arts subjects.
- See Endnote C, Diploma Examinations, page 135.

Percentages of Self-Identified First Nations, Métis and Inuit Students Writing Language Arts Diploma Examinations Who Achieved Standards

Subject	Standard	2010-11[1]	2011-12[1]	2012-13[1]	2013-14[1]	2014-15	2015-16	Targets 2015-16
English Language Arts 30-1	excellence	1	5	4	5	5		
	acceptable	79	75	75	80	80		
English Language Arts 30-2	excellence	7	9	7	10	8		
	acceptable	88	88	88	88	87	Data not available	
French Language Arts 30-1	excellence	0	5	0	7	3		
	acceptable	96	86	100	93	94		
Français 30-1	excellence	n/a	n/a	n/a	*	*		
	acceptable	n/a	n/a	n/a	*	*		
Overall Language Arts	excellence	4.4	7.5	5.7	8.0	7.1	Data not available	7.4
	acceptable	84.9	82.8	82.5	84.9	84.5		84.6

[1]Historical results for diploma examinations have been revised due to the implementation of the Provincial Approach to Student Information (PASI), which has provided a more complete rendering of students writing exams throughout the school year.

Source: Alberta Education

Notes:

- The results reported are based solely on students who identified themselves as Indian/First Nations, Métis, and Inuit.
- These students may not be fully representative of the population of Aboriginal students. Discretion should be applied when interpreting the results over time.
- The percentages of students who achieved the acceptable standard include the percentages of students who achieved the standard of excellence.
- An asterisk (*) indicates suppression has been applied because fewer than six self-identified First Nations, Métis and Inuit students wrote the test, while n/a indicates no self-identified First Nations, Métis and Inuit students wrote the test.
- Equating of diploma examinations has been phased in over the past number of years making results directly comparable from year to year for the equated tests. Results are comparable for all years reported from 2010-11 to 2014-15 for English Language Arts 30-1 and 30-2, but not for French Language Arts 30-1 and Français 30-1.
- Overall results for language arts are a weighted average of results for the four language arts subjects.
- See Endnote B, pages 129-130, for information on assessing results relative to targets, and results over time.
- See Endnote C, Diploma Examinations, page 135.

2.b First Nations, Métis and Inuit Diploma Examination Results in Social Studies

Rationale

- Self-identified First Nations, Métis and Inuit student results on diploma examinations are a solid indicator of whether high school students are achieving high standards.
- The Social Studies diploma examination measure is an aggregate of two courses. This measure reflects a focus on students affirming their place as citizens in an inclusive, democratic society, an important outcome for Alberta's K–12 education system.

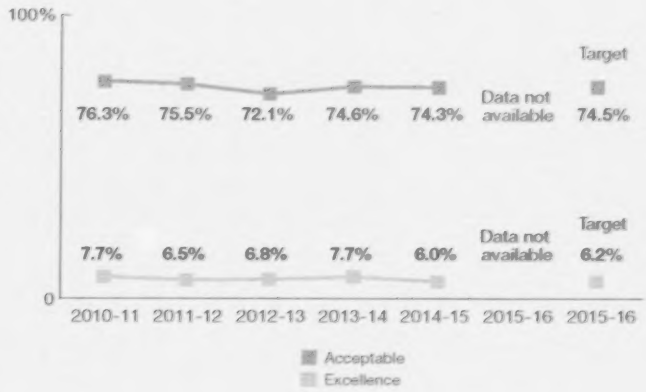
Targets

- The targets for overall Social Studies diploma examination results could not be assessed as current year data are not available.
- Provincial assessment measure results for 2015-16 will be available in October 2016 and published in the Annual Report Update.

Discussion

- The Social Studies measure is an average of the results in the following two subjects, weighted by the total number of individuals that wrote each of the exams:
  - Social Studies 30-1
  - Social Studies 30-2
- Based on 2010-11 to 2014-15 data, the proportion of students achieving the acceptable standard in Social Studies remained the same over time with some fluctuations, while the proportion of students achieving the standard of excellence has decreased over time.

Overall Percentages of Self-Identified First Nations, Métis and Inuit Students Who Achieved Standards on Diploma Examinations in Social Studies



Source: Alberta Education

Notes:

- The percentages of students who achieved the acceptable standard include the students who achieved the standard of excellence.
- Overall results for social studies are a weighted average of results for the two social studies subjects.
- See Endnote C, Diploma Examinations, page 135.

Percentages of Self-identified First Nations, Métis and Inuit Students Writing Social Studies Diploma Examinations Who Achieved Standards

Subject	Standard	2010-11[1]	2011-12[1]	2012-13[1]	2013-14[1]	2014-15	2015-16	Targets 2015-16
Social Studies 30-1	excellence	4	6	6	5	6	Data not available	
	acceptable	71	76	72	72	78		
Social Studies 30-2	excellence	10	7	7	9	6		
	acceptable	79	75	72	76	73		
Overall Social Studies	excellence	7.7	6.5	6.8	7.7	6.0	Data not available	6.2
	acceptable	76.3	75.5	72.1	74.6	74.3		74.5

[1]Historical results for diploma examinations have been revised due to the implementation of the Provincial Approach to Student Information (PASI), which has provided a more complete rendering of students writing exams throughout the school year.

Source: Alberta Education

Notes:

- The percentages of students who achieved the acceptable standard include the percentages of students who achieved the standard of excellence.
- Overall results for social studies are a weighted average of results for the two social studies subjects.
- See Endnote B, pages 129-130, for information on assessing results relative to targets, and results over time.
- See Endnote C, Diploma Examinations, page 135.

2.b First Nations, Métis and Inuit Diploma Examination Results in Science

Rationale

- Self-identified First Nations, Métis and Inuit student results on diploma examinations are a solid indicator of whether high school students are achieving high standards.
- The Science diploma examination measure is an aggregate of four courses. This measure reflects a focus on skills and attitudes needed to solve problems and make decisions, an important outcome for Alberta's K–12 education system.

Targets

- The targets for overall Science diploma examination results could not be assessed as current year data are not available.
- Provincial assessment measure results for 2015-16 will be available in October 2016 and published in the Annual Report Update.

Discussion

- The Science measure is an average of the results in the following four subjects, weighted by the total number of individuals that wrote each of the exams:
  - Biology 30
  - Chemistry 30
  - Physics 30
  - Science 30
- Based on 2010-11 to 2014-15 data, the proportion of self-identified First Nations, Métis and Inuit students achieving the acceptable standard and the standard of excellence in Science have increased over time.

Overall Percentages of Self-Identified First Nations, Métis and Inuit Students Who Achieved Standards on Diploma Examinations in Science

Source: Alberta Education

Notes:

- The percentages of students who achieved the acceptable standard include the students who achieved the standard of excellence.
- Overall results for science are a weighted average of results for the four science subjects.
- See Endnote C, Diploma Examinations, page 135.

Percentages of Self-identified First Nations, Métis and Inuit Students Writing Science Diploma Examinations Who Achieved Standards

Subject	Standard	2010-11[1]	2011-12[1]	2012-13[1]	2013-14[1]	2014-15	2015-16	Targets 2015-16
Biology 30	excellence	13	11	15	14	17		
	acceptable	72	68	72	75	76		
Chemistry 30	excellence	10	12	14	16	16		
	acceptable	56	61	60	71	72	Data not available	
Physics 30	excellence	14	11	18	19	21		
	acceptable	66	64	73	68	78		
Science 30	excellence	12	16	18	20	17		
	acceptable	74	77	79	81	76		
Overall Science	excellence	12.1	12.3	15.5	16.5	17.2	Data not available	17.3
	acceptable	67.2	67.0	70.2	74.2	75.2		75.4

[1]Historical results for diploma examinations have been revised due to the implementation of the Provincial Approach to Student Information (PASI), which has provided a more complete rendering of students writing exams throughout the school year.

Source: Alberta Education

Notes:

- The percentages of students who achieved the acceptable standard include the percentages of students who achieved the standard of excellence.
- Overall results for science are a weighted average of results for the four science subjects.
- See Endnote B, pages 129-130, for information on assessing results relative to targets, and results over time.
- See Endnote C, Diploma Examinations, page 135.

2.c Diploma Examination Participation of Self-Identified First Nations, Métis and Inuit Students

Rationale

- Participation in four or more diploma examinations reflects the intent of the Alberta programs of study and gives appropriate emphasis to the four core subjects of language arts, mathematics, the sciences and social studies, which are the foundation of basic education.

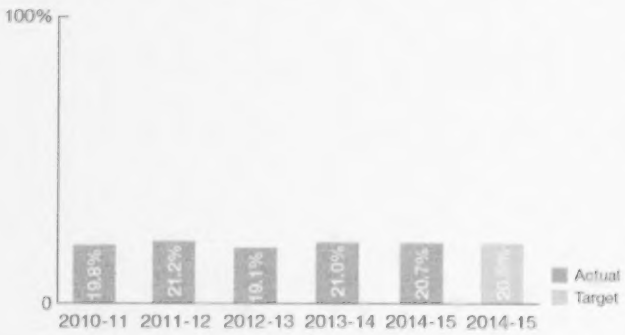
Target

- The target was met.

Discussion

- In 2014-15, 20.7 per cent of self-identified First Nations, Métis and Inuit high school students wrote four or more diploma examinations.
- Results have been stable over time since 2010-11, with some fluctuations.
- The vast majority of self-identified First Nations, Métis and Inuit students who have written four or more diploma examinations have taken courses in the four core subjects throughout high school. This positions them well to complete high school and enter post-secondary programs or the workplace.

Percentages of Self-Identified First Nations, Métis and Inuit Students Writing Four or More Diploma Examinations within Three Years of Entering Grade 10



Source: Alberta Education

Notes:

- The most current result available for this measure is for the 2014-15 school year as data for this measure lag a year.
- Current and historical results have been adjusted to reflect the change from previous data source systems to Provincial Approach to Student Information (PASI).
- Participation in Diploma Examinations was impacted by the flooding in June 2013. Caution should be used when interpreting trends over time.
- See Endnote B, page 129, for information on assessing results relative to targets.
- See Endnote C, Diploma Examination Participation Rate, page 135.

2.d Annual Dropout Rate of Self-Identified First Nations, Métis and Inuit Students

Rationale

- The self-identified First Nations, Métis and Inuit student dropout rate is an indicator of how well the needs of self-identified First Nations, Métis and Inuit students at risk of not completing high school are being addressed by the K–12 education system.

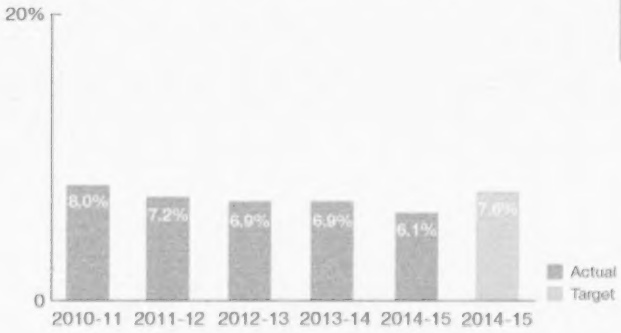
Target

- The target value was exceeded.

Discussion

- Enrolment data indicate that 6.1 per cent of self-identified First Nations, Métis and Inuit students aged 14–18 dropped out of school in 2014–15.
- The current dropout rate for self-identified First Nations, Métis and Inuit students, 6.1 per cent, is about twice the rate for students overall, 3.2 per cent. However, the dropout rate for self-identified First Nations, Métis and Inuit students has improved significantly over time.
- Efforts to improve high school completion rates, as well as the strategies to improve First Nations, Métis and Inuit parent and community engagement, are being implemented to encourage First Nations, Métis and Inuit students to complete school and help reduce their dropout rate.
- Dropping out of school may be a temporary interruption of a student's education. Of the self-identified First Nations, Métis and Inuit students who dropped out in 2013–14, about 18 per cent resumed their education in 2014–15.
- Some self-identified First Nations, Métis and Inuit students who do not complete high school in the basic education system do so as young adults in the adult learning system.

Annual Dropout Rates of Self-Identified First Nations, Métis and Inuit Students Aged 14-18 Years



Source: Alberta Education

Notes:

- The most recent results are for 2014–15 as the data for this measure lag a year.
- Self-identified First Nations, Métis and Inuit students aged 14–18 who, in the following year, are not enrolled in school (a K–12 school, an Alberta post-secondary institution or apprenticeship program) and have not completed high school are included in the annual dropout rate. For example, students aged 14–18 in 2013–14 were tracked for one year. Those who were not enrolled and had not completed are included in the 2014–15 dropout rate.
- Current and historical results have been adjusted to reflect the change from previous data source systems to Provincial Approach to Student Information (PASI).
- See Endnote C, page 132, for more information on the calculation of self-identified First Nations, Métis and Inuit Annual Dropout Rate.

2.e High School Completion of Self-Identified First Nations, Métis and Inuit Students

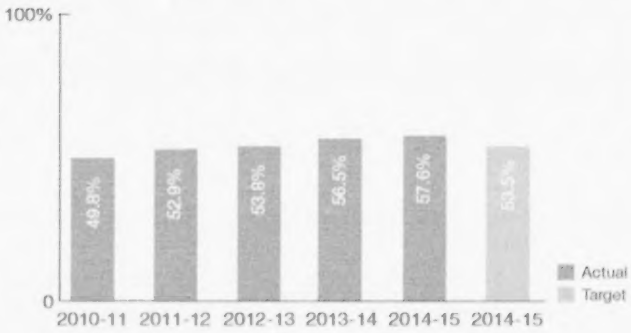
Rationale

- High school completion of self-identified First Nations, Métis and Inuit students is important for entry to the labour force and post-secondary programs. While the majority of self-identified First Nations, Métis and Inuit students complete high school within three years of entering Grade 10, the five-year rate recognizes that it may take more time for some self-identified First Nations, Métis and Inuit students to finish high school.
- In addition to those who earn a high school diploma or certificate, Alberta's high school completion rate of self-identified First Nations, Métis and Inuit students also includes students who enter an Alberta post-secondary institution or an apprenticeship program within five years of entering Grade 10. This acknowledges that students have completed the high school courses they need to continue their education in a post-secondary program.

Target

- The target was exceeded.

High School Completion Rate of Self-identified First Nations, Métis and Inuit Students within Five Years of Entering Grade 10



Source: Alberta Education

Notes:

- The most recent results are for 2014-15 as the data for this measure lag a year.
- Current and historical results have been adjusted to reflect the change from previous data source systems to Provincial Approach to Student Information (PASI).
- Completion Rate is adjusted for estimated attrition factor.
- See Endnote C, page 131, for information on the calculation of First Nations, Métis and Inuit student results.

Discussion

- In 2014-15, 57.6 per cent of self-identified First Nations, Métis and Inuit students completed high school within five years of entering Grade 10.
- The high school completion rate of self-identified First Nations, Métis and Inuit students has improved over time by 7.8 per cent from 49.8 per cent in 2010-11 to 57.6 per cent in 2014-15.
- Initiatives related to improving First Nations, Métis and Inuit high school completion include:
  - Collaboration on a 2010 multilateral agreement among Treaties 6, 7 and 8, Aboriginal Affairs and Northern Development Canada, Aboriginal Relations and Alberta Education resulted in the identification of joint actions to improve educational outcomes for First Nations students.
  - First Nations, Métis and Inuit Advisory Committee continued to provide guidance and wisdom to many ministry projects to ensure First Nations, Métis and Inuit infusion was considered in the draft curriculum standards and guidelines, curriculum redesign, the provincial dual credit strategy, career and technology foundations and other initiatives and projects related to First Nations, Métis and Inuit student success.
- The three-year rate, 50.2 per cent, has also shown a significant improvement compared with the period from 2008-09 to 2010-11 where it was below 43 per cent.
- Of the students who complete high school in five years, most (about 88 per cent in 2014-15) complete in three years. This makes the three-year rate a reliable predictor of the five-year rate in subsequent years. Projections indicate the five-year rate is likely to increase over the next few years.

Percentages of First Nations, Métis and Inuit Students who Completed High School within Three and Five Years of Entering Grade 10

Grade 10 Year	3 Year Rate and Year	5 Year Rate and Year
2006-07	36.4% 2008-09	49.8% 2010-11
2007-08	41.0% 2009-10	52.9% 2011-12
2008-09	42.3% 2010-11	53.8% 2012-13
2009-10	45.8% 2011-12	56.5% 2013-14
2010-11	45.6% 2012-13	57.6% 2014-15
2011-12	47.7% 2013-14	
2012-13	50.2% 2014-15	

Source: Alberta Education

DESIRED OUTCOME THREE

Alberta has quality teaching and school leadership

The ministry strives to provide high-quality teaching and learning opportunities to all students in Alberta within caring, respectful, safe, and healthy environments. Teacher preparation and professional growth focus on the competencies needed to help students learn. Effective learning and teaching is achieved through effective leadership at the school level. To achieve these objectives, the ministry encourages innovation to ensure continuous improvement and the adoption of leading edge practices within the education system.

Achievements

Priority Initiative 3.1 – Develop and oversee the application of standards for teacher and school leadership professionals.

Teaching Quality Standard

Quality teaching occurs when a teacher performs an ongoing analysis of their classroom context, and the teacher's decisions about which teaching practice and abilities to apply result in optimum learning by students. All teachers are expected to meet the teaching quality standard throughout their careers. However, teaching practices will vary because each teaching situation is different and constantly changes. Alberta Education provides supports for teachers and schools to help students excel.

In 2015-16, Alberta Education:

- Drafted a revised teaching quality standard in collaboration with stakeholders.
  - Engaging with stakeholders to draft the revised teaching quality standard resulted in expenditures of $17,000. These funds were spent on meeting room rental, where government space was not available, travel, and accommodation for 60 formal and informal engagements with advisory committees and extensive consultation across the province with teachers, First Nations and Métis educators, and students. Total expenditures for 2015-16 were approximately $329,500.
  - The 60 engagements simultaneously discussed the teaching quality standard, school leadership standard and the school authority leader standard. As a result of these engagements, the teaching quality standard is anticipated to be finalized in early 2016-17. The standard will be used to guide the preparation, certification, professional development, supervision, evaluation and practice of teachers, and to support career-long excellence.
- Informed the review of the teaching quality standard to include Aboriginal competencies in consultation with First Nations, Métis, and Inuit stakeholders.

Priority Initiative 3.2 – Promote excellent teaching and leadership practices to support student achievement.

Building Capacity of Teachers and School Leadership

All schools, regardless of the programs they offer, function best when their administrators base their practices and decisions on sound administrative and pedagogical theory. Schools and school authority leaders are also encouraged to work effectively with students as engagement partners.

In 2015-16, Alberta Education:

- Supported the Excellence in Teaching Awards, recognizing excellent teaching and leadership practices among Alberta's teachers that support student achievement. In 2015-16, 20 outstanding teachers were recognized. The Excellence in Teaching Awards event resulted in expenditures of $253,886. Expenditures were used to cover selection committee expenses, hold the event, including venue rental, event organizer, printing and advertising, and provide professional learning funds. Total expenditures for 2015-16 were approximately $504,000.
- Drafted a school leadership standard in collaboration with stakeholders, including First Nations, Métis, and Inuit stakeholders.
  - Engaging with stakeholders to jointly draft the school leadership standard and the school authority leader standard resulted in expenditures of $32,000. As a result of these engagements, the school leadership standard is anticipated to be finalized in early 2016-17. The standard will be used to guide the preparation, certification, professional development, supervision, evaluation and practice of school leaders, and to support career-long excellence. Total expenditures for 2015-16 were approximately $469,500.
- Began consultations with stakeholders to develop a school authority leader standard.
  - As a result of these engagements, the school authority standard is anticipated to be finalized in early 2016-17. The standard will be used to guide the preparation, certification, professional development, supervision, evaluation and practice of school authority leaders, and to support career-long excellence.

Elementary Mathematics

Alberta Education is committed to supporting teaching professionals in meeting the learning needs of students. In 2015-16, approximately $1.7 million was expended to support elementary mathematics.

In 2015-16, Alberta Education:

- Created a list of additional support resources.
- Provided professional learning opportunities in elementary mathematics through a conditional grant with Alberta regional professional development consortia.
- Provided webinars in English and in French on:
  - equality (November 2015);
  - additive thinking (January 2016);
  - multiplicative thinking (January 2016); and
  - assessment (February 2016).

Priority Initiative 3.3 – Support teachers and system leaders to integrate technology effectively into the learning environment, as outlined in the *Learning and Technology Policy Framework*.

Learning and Technology Policy Framework

The *Learning and Technology Policy Framework* (LTPF) provides leadership and strategic direction for government and school authorities throughout Alberta. The framework guides government and local school authorities in developing policies to achieve student success through the innovative and effective use of technology in K-12 schools. It provides actions for bringing learning to life through the innovative use of technology in teaching, leadership, and administration. The framework is intended to ensure coherence and alignment across Alberta's education system, including classrooms, schools, school authorities, government, education partners, teacher preparation programs, and professional organizations.

In 2015-16, Alberta Education:

- Developed resources and worked with internal and external stakeholders to support and guide school authorities in implementing the *Learning and Technology Policy Framework*, including a disaster recovery planning toolkit and a draft cloud privacy toolkit.
- Supported 10 school authority leadership teams in capacity building activities to effectively use the *Learning and Technology Policy Framework* to support planning. School authority leaders completed project outcome and evaluation plans, held three community of practice events, and continued to target online supports.
- Executed a grant to the Alberta School Boards Association to support trustee capacity building relative to LTPF.
- Facilitated a jurisdictional technology contacts (JTC) event with over 180 education technology leaders.
- Initiated development of a reporting mechanism and held meetings with the school technology advisory committee and a JTC consultation session.

Other Results

School Authority Accountability

Alberta Education provides leadership for school authority accountability, planning, and reporting to support data-informed decision making and continuous improvement in the K-12 education system.

In 2015-16, Alberta Education:

- Published planning and reporting requirements for school boards, charter schools, and private schools.
- Analyzed school authority plans, reports, and performance.
- Administered accountability pillar surveys of parents, students, and teachers in a timely and efficient manner to support bi-annual reporting.
- Reported on accountability pillar results through the accountability pillar online reporting initiative.

Office of the Registrar

The Office of the Registrar collaborates with other registrars across Canadian jurisdictions regarding best practices in assurance and teacher certification and in sharing information that supports continual improvement of teaching and leadership.

In 2015-16, Alberta Education:

- Engaged in ongoing conversations with registrars across Canada and provincial and territorial counterparts to share and review best practices related to teacher certification and teacher discipline matters, such as the impact of reporting denials under the agreement on internal trade, the language proficiency project, and conducting investigations related to teacher discipline matters.
- Contributed to a pan-Canadian study by registrars that compared teacher certification and discipline practices across provinces to ensure currency in information.

Teacher Certification

A teaching certificate is the authorization that allows teachers to teach Kindergarten to Grade 12 students in Alberta. "Certificated teachers" have met the standards and requirements necessary to be employed as a teacher and have obtained a valid certificate from the Minister of Education through the office of the registrar.

In 2015-16, Alberta Education:

- Issued more than 6,000 teaching certificates in Alberta.
- Developed alternative pathways to teacher certification in high demand areas.
- Teachers who received training overseas and who do not meet certification requirements in Alberta are referred to the bridge to certification program initiatives. Overseas teachers may choose to access support to attend specialized university programming to meet qualifications for certification as a teacher in Alberta. Programs are fully enrolled at the University of Calgary and the University of Alberta, and planning is underway to deliver bridge certification programs to two additional cohorts of teachers trained outside Canada.

Desired Outcome Three Performance Measures

3.a Teacher Preparation

Rationale

- The initial teacher education training and subsequent professional development of teachers is important to maintain the quality of the K–12 education system.

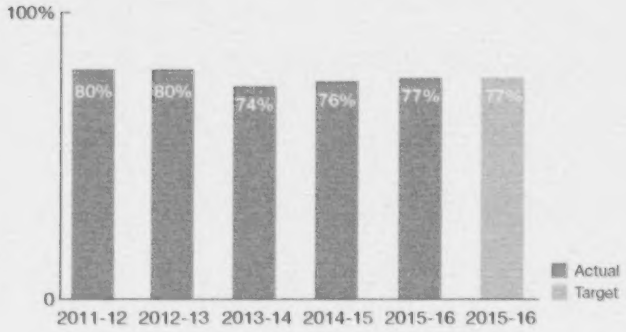
Target

- The target was met.

Discussion

- Overall survey results in 2015-16 indicate that 77 per cent of teachers and school board members agreed that teachers are prepared for teaching.
- Overall results have declined over time.
- Teacher and school board member agreement that recent Bachelor of Education graduates are well prepared to meet their responsibilities as teachers has decreased over time.
- In addition, teacher and school board member results were lowest regarding recent Bachelor of Education graduates being well prepared to meet their responsibilities as teachers.

Overall Agreement of Teachers and School Board Members that Teachers are Prepared for Teaching



Source: Alberta Education; CCI Research Inc.; 2012, 2013, 2014, 2015 and 2016

Survey Results *(in percentages)*

Respondent Group	2011-12	2012-13	2013-14	2014-15	2015-16
Teachers	72	73	67	69	69
School Board Members	88	86	80	84	84
Overall Agreement	**80**	**80**	**74**	**76**	**77**

Source: Alberta Education; CCI Research Inc.; 2012, 2013, 2014, 2015 and 2016

Notes:

- For the teacher respondent group, the percentages reported are averages of teachers' agreement that:
  - teacher education program prepared them adequately to meet the teaching quality standard for initial certification
  - recent Bachelor of Education graduates are well prepared to meet their responsibilities as teachers
  - professional development opportunities effectively addressed teachers' professional development needs
  - professional development opportunities contributed significantly to teachers' on-going professional development, and
  - professional development opportunities have been focused on the priorities of the school.
- For the school board member respondent group, the percentages reported are averages of school board members' agreement that:
  - recent Bachelor of Education graduates are well prepared to meet their responsibilities as teachers
  - professional development opportunities effectively addressed teachers' professional development needs.
  - professional development opportunities contributed significantly to teachers' on-going professional development, and
  - professional development opportunities have been focused on the priorities of the jurisdiction.
- Overall satisfaction is the average of agreement levels for each respondent group. See Endnote A, page 128, for information on averaging results within and across respondent groups.
- See Endnote A, pages 126-127, for information on surveys conducted for Alberta Education.

3.b School, Jurisdiction and Provincial Leadership

Rationale

- Effective leadership at all levels is important to maintain the quality of the K–12 education system and to improve student programs and achievement.

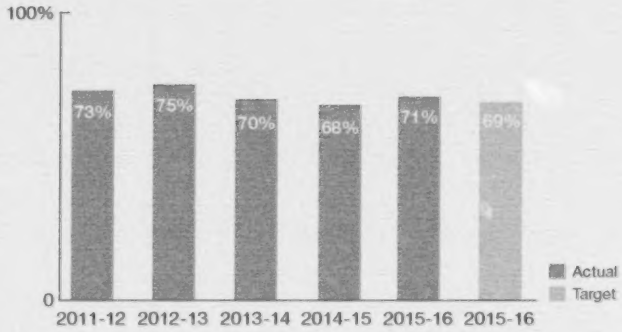
Target

- The target was met.

Discussion

- Overall survey results in 2015-16 indicate that 71 per cent of parents, teachers and school board members were satisfied with the leadership at the school, authority and provincial levels of the K–12 system.
- Overall satisfaction with the leadership at all levels combined has declined over time with some year to year variation.
- Within respondent groups, parent and teacher satisfaction at all levels combined is stable whereas school board member satisfaction has declined over time.
- Parents' satisfaction with leadership at the jurisdictional level has increased over time.
- Satisfaction with leadership is consistently highest at the school level and lowest at the provincial level, likely reflecting parents' and teachers' regular and positive contact with school administration.

Overall Satisfaction of Parents, Teachers and School Board Members that Education Leadership at All Levels Combined (School, Jurisdiction and Provincial) Effectively Supports and Facilitates Teaching and Learning



Source: Alberta Education; CCI Research Inc.; 2012, 2013, 2014, 2015 and 2016

Survey Results *(in percentages)*

At the School Level					
Respondent Group	2011-12	2012-13	2013-14	2014-15	2015-16
Parents (ECS-12)	88	87	86	87	87
Teachers	86	85	84	84	84
Overall Satisfaction	**87**	**86**	**85**	**86**	**86**

At the Jurisdiction Level					
Respondent Group	2011-12	2012-13	2013-14	2014-15	2015-16
Parents (ECS-12)	78	82	80	82	82
Teachers	80	78	75	78	79
Overall Satisfaction	**79**	**80**	**77**	**80**	**81**

At the Provincial Level					
Respondent Group	2011-12	2012-13	2013-14	2014-15	2015-16
Parents (ECS-12)	57	58	53	58	60
Teachers	58	53	42	38	61
School Board Members	71	76	71	61	61
Overall Satisfaction	**62**	**63**	**55**	**53**	**60**

At All Levels Combined (School, Jurisdiction, Provincial)					
Respondent Group	2011-12	2012-13	2013-14	2014-15	2015-16
Parents (ECS-12)	74	76	73	76	76
Teachers	74	72	67	67	75
School Board Members	71	76	71	61	61
Overall Satisfaction	**73**	**75**	**70**	**68**	**71**

Source: Alberta Education; CCI Research Inc.; 2012, 2013, 2014, 2015 and 2016

Notes:

- Overall satisfaction at each level (school, jurisdiction, provincial), is the average of satisfaction levels for each respondent group. Overall satisfaction at all levels combined is the average of overall satisfaction at each level. See Endnote A, page 128, for information on averaging results within and across respondent groups.
- See Endnote A, pages 126-127, for information on surveys conducted for Alberta Education.

3.c Core Subjects

Rationale

- A solid grounding in the core subjects of mathematics, language arts, science and social studies is essential for a solid basic education.

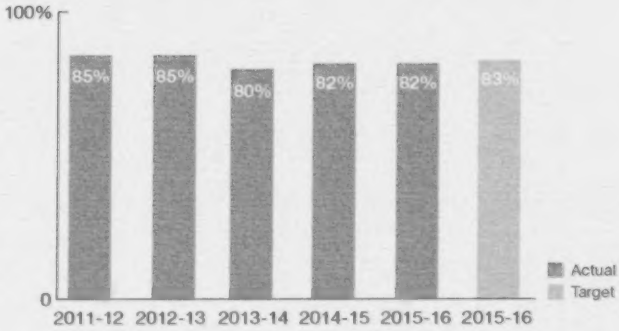
Target

- The target was met as the current result is not significantly different from the target value.

Discussion

- In the 2015-16 surveys, 82 per cent of high school students, parents, teachers, school board members and the public were satisfied that students are receiving a solid grounding in core subjects.
- Results overall and for the public have declined over time with some fluctuations whereas results for students, parents, teachers and school board members have been relatively stable over time.
- Satisfaction of high school students, parents, teachers and school board members has been consistently higher than public satisfaction.
- Public satisfaction is lowest regarding whether the curriculum focuses on what students need to learn in writing, compared to other core subjects.
- For the student and public respondent groups, satisfaction that the curriculum focuses on what students need to learn in writing has declined over time.
- For the parent, board and public respondent groups, satisfaction that the curriculum focuses on what students need to learn in mathematics has declined over time.
- Similarly, for the student respondent group, satisfaction that curriculum focuses on what students need to learn in social studies has declined over time.

Overall Satisfaction of High School Students, Parents, Teachers, School Board Members and the Public with the Opportunity of Students to Receive a Solid Grounding in Core Subjects (Language Arts, Mathematics, Science and Social Studies)



Survey Results *(in percentages)*

Respondent Group	2011-12	2012-13	2013-14	2014-15	2015-16
High School Students	92	91	90	90	90
Parents (ECS-12)	82	82	78	80	80
Teachers	85	86	81	83	84
School Board Members	87	89	82	87	85
Public	78	75	70	71	73
Overall Satisfaction	**85**	**85**	**80**	**82**	**82**

Source: Alberta Education: CCI Research Inc.: 2012, 2013, 2014, 2015 and 2016

Notes:

- For high school students, percentages reported are averages of agreement levels that "you are getting better at ... reading, writing, mathematics, science and social studies."
- For parents, teachers, school board members and the public, percentages reported are aggregates of satisfaction levels that "the curriculum focuses on what students/your child needs to learn in ... reading, writing, mathematics, science and social studies."
- Overall satisfaction is the average of satisfaction/agreement levels for each respondent group. See Endnote A, page 128, for information on averaging results within and across respondent groups.
- See Endnote A, pages 126-127, for information on surveys conducted for Alberta Education.

3.d Broad Program of Studies

Rationale

- Access to complementary subjects such as fine arts, physical education, second languages and Career and Technology Studies is an indicator that students have the opportunity to receive a broad education.

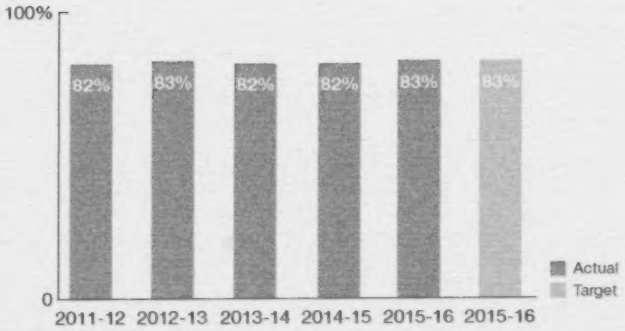
Target

- The target was met.

Discussion

- Overall survey results in 2015-16 indicate that 83 per cent of high school students, parents, teachers and school board members were satisfied with students' opportunities to receive a broad program of studies.
- Results overall and for each respondent group have been stable over time.
- In general, satisfaction was slightly higher for students than for parents, teachers and school board members.
- Parent satisfaction with the opportunity to learn about drama has increased over time whereas teacher satisfaction with the opportunity to learn about computers declined over time.
- Board satisfaction with the opportunity to learn about art has increased over time whereas satisfaction with the opportunity to learn about another language declined over time.
- While respondent results were generally high, satisfaction was lower in the following areas:
  - parent, teacher and board member satisfaction with the opportunity to learn about another language;
  - teacher and board satisfaction with the opportunity to learn about drama; and
  - board satisfaction with the opportunity to learn about music.

Overall Satisfaction of High School Students, Parents, Teachers and School Board Members with the Opportunity of Students to Receive a Broad Program of Studies



Survey Results *(in percentages)*

Respondent Group	2011-12	2012-13	2013-14	2014-15	2015-16
High School Students	86	86	84	85	86
Parents (ECS-12)	81	83	82	83	83
Teachers	82	84	84	80	81
School Board Members	80	80	78	81	81
Overall Satisfaction	**82**	**83**	**82**	**82**	**83**

Source: Alberta Education; CCI Research Inc.; 2012, 2013, 2014, 2015 and 2016

Notes:

- Percentages reported are averages of satisfaction levels that "you/your child/your students/students in your jurisdiction have opportunities to learn about: ... music, drama, art, computers, health, another language" and with "opportunities to participate in physical education."
- Overall satisfaction is the average of satisfaction levels for each respondent group. See Endnote A, page 128, for information on averaging results within and across respondent groups.
- See Endnote A, pages 126-127, for information on surveys conducted for Alberta Education.
- In the Parent survey, only parents of Grades 7-12 students were asked questions relating to "drama" and "another language".

DESIRED OUTCOME FOUR

Alberta's education system is effectively governed

The ministry sets the direction for the education system and ensures that students and communities have access to safe, caring and healthy learning environments.

Achievements

Priority Initiative 4.1 – Review and assess the Education Act and its related regulations and policies before implementing the Act and its related regulations and policies.

Education Act

Alberta's Education Act (unproclaimed) is intended to enable all Alberta children in getting a chance to reach their full potential. The Education Act will enable Alberta children to have the supports and environments they need to succeed.

In 2015-16, Alberta Education:

- Held an engagement session with a group of external stakeholders on school fees, age of access, and student residency (October 2015).
- Collaborated with the Alberta School Boards Association (ASBA) and the College of Alberta School Superintendents (CASS) to develop and deliver presentations to the CASS conference (March 2015) and the rural education conference (February 2015).
- Developed and presented Education Act sessions for external school authority principal groups, including Black Gold, Parkland, Elk Island, and private school administrators in greater Edmonton and central regions.
- Developed presentation sessions for Alberta Association of Charter Schools and for Alberta private schools.
- Revised the *School Capital Manual* to align with Education Act upon proclamation.
- Worked on the alignment of all current policies with the Education Act and its supporting regulations.

Legislation

Alberta Education provides strategic policy, direction, and leadership on legislation. The ministry manages statutes, legislation, regulations, ministerial orders, and orders in council.

In 2015-16, Alberta Education:

- Drafted a recommendation for orders in council for appointments to the board of reference, which was approved in December 2015.
- Provided feedback and information on suggested amendments to the *Public Interest Disclosure (Whistleblower Protection) Act*.
- Developed the *Public Education Collective Bargaining Act* legislation, which came into effect on January 1, 2016.
  - Developed the Public Education Collective Bargaining Regulation, which was approved in February 2016.
  - Operationalized the statutory corporation, the Teachers' Employer Bargaining Association on February 26, 2016.
  - Drafted policy documents for the development of the *Public Education Collective Bargaining Act*, regulation, and bylaws.
- Supported the implementation of the *Public Sector Compensation Transparency Act* as applicable to Alberta Education Agencies, Boards, and Committees.

Priority Initiative 4.2 – Foster welcoming, caring, respectful and safe learning environments.

Inclusive Teaching Practices and Learning Environments

Promoting welcoming, caring, respectful, and safe learning environments is one of the priorities of the provincial government. The *Act to Amend the Alberta Bill of Rights to Protect our Children* (formerly Bill 10) came into effect in June 2015. It amended the *School Act* to acknowledge that all education partners have a responsibility to ensure schools are welcoming, caring, respectful, and safe learning environments for everyone.

In 2015-16, Alberta Education:

- Completed instructional strategies for teachers in mathematics and language arts to support the ongoing development of inclusive education materials in English and French.
- Developed and promoted resources to support welcoming, caring, respectful, and safe learning environments in schools, including activities to implement legislative changes resulting from amendments to the *School Act*:
  - Expanded content on Alberta Education's website related to creating welcoming, caring, respectful, and safe learning environments. New material covers topics such as safe and caring schools, mental health, social emotional learning, bullying prevention, and trauma-informed practice. This initiative cost $10,500.
  - Updated information sheets to support the amended *School Act* on topics such as developing an effective code of conduct for students and starting gay-straight or queer-straight alliances in schools.
  - Developed five new information sheets, in English and French, on supporting gay-straight and queer alliances in schools, child abuse, and social emotional learning. The cost of developing the information sheets was $9,500.
  - Developed videos and conversation guides in English and French for social-emotional learning, trauma-informed practice and restorative practices. Developing these resources cost $1,990.
  - Launched the "Supporting Every Student" learning series with the Alberta Centre for Child, Family, and Community Research. The first three webinars were posted with conversation guides.
  - Initiated the development of resources to support mental health in schools.
  - Released the *Guidelines for Best Practices: Creating Learning Environments That Respect Diverse Sexual Orientations, Gender Identities and Gender Expressions*. The guidelines are intended to assist school authorities when addressing the needs of individuals with diverse sexual orientations, gender expressions, and gender identities. The guidelines are also reflective of recent policy shifts in the *Alberta Human Rights Act*, *Alberta Bill of Rights* and the provincial *School Act*. They were based on content created by the Nova Scotia Department of Education and Early Childhood Development.
  - Completed presentations on welcoming, caring, respectful, and safe learning environments with the College of Alberta School Superintendents, Alberta Teacher's Association, Healthy Alberta School Communities Provincial Partners, and Health Promotion Coordinators. Presentations were also held during the Alberta Education annual learning conference, the inclusive education conference, and healthy active school symposium.
  - Total expenditures for 2015-16 were approximately $72,000.

- Released the attendance toolkit, which contains information, resources and materials to promote attendance and support students who have a pattern of chronic non-attendance.
- Facilitated a cross-ministry mental health presentation to metro school boards.
- Completed the inclusive education policy statement in the *Guide to Education* (2015-16), released in September 2015.
- Completed a cyberbullying webcast in collaboration with Alberta Human Services for National Bullying Awareness Week.

Alberta's Addiction and Mental Health Strategy

Mental health is not simply the absence of mental illness. The Public Health Agency of Canada describes positive mental health as "the capacity of each and all of us to feel, think, and act in ways that enhance our ability to enjoy life and deal with the challenges we face. It is a positive sense of emotional and spiritual well-being that respects the importance of culture, equity, social justice, interconnections and personal dignity."

In 2015-16, Alberta Education:

- Provided leadership and support to the provincial addictions and mental health strategy.
- Supported the *Valuing Mental Health: Report of the Alberta Mental Health Review Committee*, including engaging education partners, presenting findings to MLA co-chairs, and synthesizing feedback on policy options for government consideration and approval.
- Facilitated a community of practice to support mental health in schools.
- Participated in the development of the youth addiction and mental health web resources project through membership on the project coordinating committee.

Fetal Alcohol Spectrum Disorder

Alberta's *Fetal Alcohol Spectrum Disorder (FASD) 10-Year Strategic Plan* focuses on developing and delivering community-based solutions, making it easier for people affected by FASD to get the help they need at any point during their life.

In 2015-16, Alberta Education:

- Developed the online FASD toolkit for educators.
- Supported 21 schools in having relational-based supports, also known as success coaches, supporting students with FASD.
- Launched the "Professionals Without Parachutes" building educator capacity program to support students with FASD.

Priority Initiative 4.3 – Invest in building new schools needed to accommodate growing student enrolment and to support current and future education programming.

School Infrastructure

The Government of Alberta is committed to providing innovative, high-quality, well-designed learning facilities for children in Alberta. Since 2011, government has approved more than 232 school capital projects.

In 2015-16, Alberta Education continued to work with school jurisdictions and Alberta Infrastructure on the design and delivery of 200 school capital projects. Eight of these projects were completed in 2015-16, including five of the 120 projects announced in 2013-14.

Following through on the Auditor General of Alberta's recommendations, government:

- Implemented a "pay as you go" funding process that ensures school jurisdictions receive funding as their school building project moves forward. This reduces the accumulation of capital funds in school jurisdiction bank accounts and also reduces interest costs to government on money borrowed for school capital projects. Total expenditures for 2015-16 were $62,500.
- Implemented a new online system for school jurisdictions to help government post timely and comprehensive information publicly on a monthly basis about the progress and budget of new schools and modernization projects. This information is posted online at www.projects.alberta.ca.
- Worked with Alberta Infrastructure to update the memorandum of understanding to clarify roles and responsibilities of each ministry in the school building program.
- Engaged KPMG to work with Alberta Education and Alberta Infrastructure to identify ways to improve the efficiency and effectiveness of government's school building program. Current processes, tools, and models are being reviewed.

Priority Initiative 4.4 – Improve the accountability and alignment between K-12 funding and system outcomes and expectations.

Funding

Alberta prioritizes core funding for education to enable student success.

In 2015-16, Alberta Education:

- Restored $104 million to support enrolment growth in schools. This funding was used by school boards to:
  - bring on more teachers and diverse learning teachers for vulnerable students;
  - put specific supports in place for vulnerable students including First Nations, Métis, and Inuit learners;
  - retain services currently offered to the students and families who have just arrived in Canada, as well as English language learners;
  - continue supports for First Nations, Métis, and Inuit students, such as graduation coaches who help students succeed;
  - fill consulting positions, such as psychologists and reading specialists;
  - increase funding for student mental health services; and
  - increase professional development activities for teachers.
- Decreased the accumulated surplus from operations at school boards, adjusted for school generated funds, year over year from $460.9 million in 2014 to $459.0 million in 2015.
- Increased school board accountability for reserve levels, and use of reserves, by implementing additional reporting requirements within boards' annual budgeting process.
- Continued monitoring procedures and annual review of school boards' financial information. Government currently does not mandate a policy on the level of operating reserves. What constitutes a reasonable level of reserves will be a component of the department's consultation with school boards when the K-12 funding framework is reviewed. Until then, the additional school board reserve reporting requirements, combined with current financial information review processes, provide information for Alberta Education in its oversight role of monitoring school boards' planned versus spending.

Other Results

Council of Ministers of Education, Canada

The Council of Ministers of Education, Canada (CMEC) is an intergovernmental body founded in 1967 by ministers of education to serve as:

- a forum to discuss policy issues;
- a mechanism through which to undertake activities, projects, and initiatives in areas of mutual interest;
- a means by which to consult and cooperate with national education organizations and the federal government; and
- an instrument to represent the education interests of the provinces and territories internationally.

CMEC provides leadership in education at the pan-Canadian and international levels and contributes to the exercise of the exclusive jurisdiction of provinces and territories over education. Alberta's Minister of Education was the chair of CMEC until fall 2015, at which point the chair transferred to Prince Edward Island. The minister provided strategic leadership in pan-Canadian and national conferences. CMEC subcommittees represent the provinces and territories on education-related pan-Canadian and international bodies, contribute to the fulfilment of Canada's international treaty obligations, and administer Canada's national official languages programs. Under Alberta Education's leadership, CMEC identified a three-year strategic plan outlying its major collaborative goals and initiatives and is engaged in aligning its efforts towards three pan-Canadian goals: success for every student, ensuring education systems respond to the needs of the 21st century, and continuing to ensure the engaged and effective governance of CMEC.

In 2015-16, Alberta Education:

- Reviewed the alignment of Alberta Grade 4 science programs with trends in international mathematics and science study (TIMSS) assessments to support the 2015 test-curriculum match.
- Provided updated information to the Alberta chapter for the TIMSS 2015 encyclopedia (December 2015).
- Held the annual CMEC general meeting and the advisory committee of the deputy ministers of education (ACDME) meeting in Yellowknife (June 2015).
- Participated in ACDME retreat and meeting (December 2015).
- Co-led the planning and delivery of CMEC's aboriginal educators' symposium in Yellowknife (June 2015).

- Completed year-one deliverables of CMEC's aboriginal education strategy (the aboriginal educators' symposium).
- Completed the transition of the leadership of CMEC and ACDME chair to Prince Edward Island (September 2015), and initiated a plan to transfer the chair of the CMEC literacy expert advisory group.
- Followed up to the 2014 joint CMEC/federation of labour market ministers meeting through the design of a skills toolkit, a pan-Canadian inventory of promising practices on connecting education and the labour market.
- Developed an Alberta approach to CMEC priorities including early learning, Aboriginal education, student transitions, data and assessment, and international education with Alberta Advanced Education and Executive Council.
- Provided input on a revised draft of the CMEC memorandum of agreement, which was approved at the CMEC's annual general meeting in Yellowknife (June 2015).
- Worked with Alberta Advanced Education and Executive Council to consolidate Alberta's comments on a draft memorandum of understanding between the federal government and China. Work supported the Provincial Territorial Consultative Committee on Education Related International Activity (PTCCERIA).
- Managed the development of guidelines for the federal, provincial, and territorial partnerships in the area of international education through the Federal-Provincial Consultative Committee on Education-Related International Activities (FPCCERIA).
- Began negotiations towards a renewed declaration of intent with the French Ministry of Education and Embassy of France officials.

Desired Outcome Four Performance Measures

4.a Working Relationships

Rationale

- The perceptions of various stakeholders who are directly involved in the K–12 education system as well as public perception on their input into education provide an indication of effective working relationships within the education system.

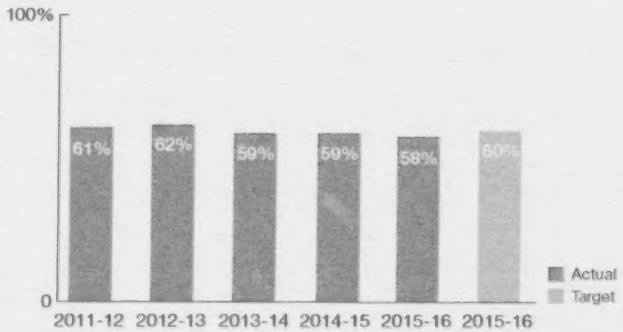
Target

- The target was not met.

Discussion

- Overall survey results in 2015-16 indicate that 58 per cent of high school students, parents, teachers, school board members and the public were satisfied that their input into education at the school, jurisdiction and provincial levels was considered, respected and valued.
- Results overall and for student and school board members have declined over time with some year to year variation. Parent satisfaction has increased over time whereas satisfaction for teacher and public has been stable over time.
- Public satisfaction has been consistently lower than other respondent groups over the years.
- Parent, teacher and public satisfaction was highest at the school level and lowest at the provincial level.
- Public satisfaction is lowest regarding whether their input into the education of students is considered by Alberta Education. The public typically has less familiarity and involvement with education than other respondent groups, which may affect results.

Overall Satisfaction of High School Students, Parents, Teachers, School Board Members and the Public that Their Input is Considered, Respected and Valued by the School, Jurisdiction and Province



Source: Alberta Education; CCI Research Inc.; 2012, 2013, 2014, 2015 and 2016

Survey Results *(in percentages)*

Respondent Group	2011-12	2012-13	2013-14	2014-15	2015-16
High School Students	76	75	73	75	72
Parents (ECS-12)	56	61	60	62	63
Teachers	59	59	57	57	62
School Board Members	63	69	61	57	45
Public	51	46	44	45	48
Overall Satisfaction	**61**	**62**	**59**	**59**	**58**

Source: Alberta Education: CCI Research Inc.; 2012, 2013, 2014, 2015 and 2016

Notes:

- Students were asked about their satisfaction that their input into decisions at their school is considered.
- School board members were asked about their satisfaction that their input into the education of students is considered by Alberta Education.
- For parents and the public, percentages reported are averages of satisfaction that:
  - their input into decisions at school is considered
  - their input into the education of students is considered by the school board, and
  - their input into the education of students is considered by Alberta Education.
- For teachers, percentages reported are averages of satisfaction that:
  - their input into the education of students is considered by the school
  - their input into the education of students is considered by the school board, and
  - their input into the education of students is considered by Alberta Education.
- Overall satisfaction is the average of satisfaction levels for each respondent group. See Endnote A, page 128, for information on averaging results within and across respondent groups.
- See Endnote A, pages 126-127, for information on surveys conducted for Alberta Education.

4.b K–12 System Improvement

Rationale

- Improving education for students is an important outcome of the K–12 education system.

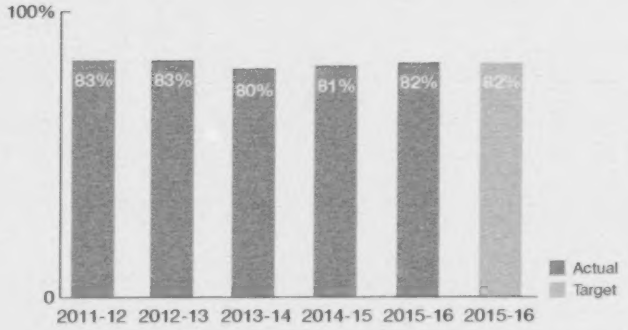
Target

- The target was met.

Discussion

- Overall survey results in 2015-16 indicate that 82 per cent of parents, teachers and school board members believe that Alberta's K–12 education system improved or stayed the same in the last three years.
- Results overall and for all the respondent groups have been stable over time.
- Results have been consistently higher for school board members and consistently lower for parents.
- Parent and school board member agreements were highest regarding whether engagement of students in school has improved or stayed the same in the past three years.
- Teacher agreement was highest regarding whether accountability of school to parents has increased or stayed the same in the past three years.
- Building on extensive dialogue with education partners and stakeholders, including parents and the public, the ministry established a long term vision for K–12 education, which is being realized through initiatives such as:
  - curriculum redesign,
  - new student learning assessments,
  - the high school completion strategic framework, and
  - the *Learning and Technology Policy Framework*.

Overall Perception of Parents, Teachers and School Board Members that Alberta's Education System has Improved or Stayed the Same in the Last Three Years



Source: Alberta Education: CCI Research Inc.: 2012, 2013, 2014, 2015 and 2016

Survey Results *(in percentages)*

Respondent Group	2011-12	2012-13	2013-14	2014-15	2015-16
Parents	74	76	73	76	76
Teachers	83	82	78	77	80
School Board Members	93	92	89	90	91
Overall (Improved)	**83**	**83**	**80**	**81**	**82**

Source: Alberta Education; CCI Research Inc.; 2012, 2013, 2014, 2015 and 2016

Notes:

- In 2014-15, this measure was revised to focus on responses indicating Alberta's K–12 education system has improved or stayed the same in the last three years. Prior to this revision, in 2011-12, 2012-13 and 2013-14 this measure focused only on responses related to the improvement in Alberta's K–12 education system.
- In 2012-13, this measure was revised with the addition of six new items. Historical results have been revised to include responses from all three respondent groups to the six new items.
- For parent, teacher and school board trustee respondent groups, percentages reported are averages of respondents' assessment that:
  - the Alberta K–12 system has improved or stayed the same in the last three years
  - quality of education at school has improved or stayed the same in the past three years
  - the school learning environment has improved or stayed the same in the last three years
  - engagement of students in school has improved or stayed the same in the last three years
  - information about student achievement has increased or stayed the same in the last three years
  - communication of plans for school improvement has increased or stayed the same in the last three years
  - the accountability of school to parents has increased or stayed the same in the last three years.
- The overall percentage indicating whether Alberta's K–12 education system has improved or stayed the same in the last three years is the average of the percentage for each respondent group. See Endnote A, page 128, for information on averaging results across respondent groups.
- In the Parent survey, only parents of Grades 3–12 students were asked the questions in this measure.
- See Endnote A, pages 126-127, for information on surveys conducted for Alberta Education.

4.c Quality of Basic Education

Rationale

- High quality basic education meets the needs of all students, society and the economy.

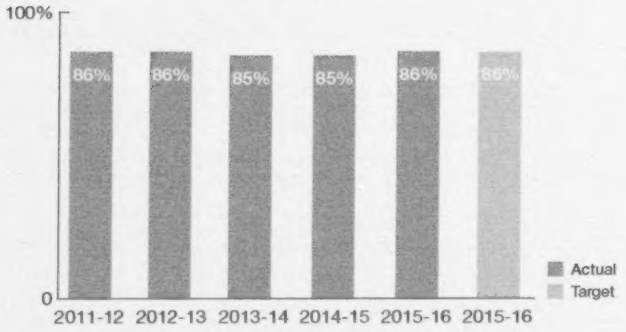
Target

- The target was met.

Discussion

- Overall survey results in 2015-16 indicate that 86 per cent of high school students, parents, teachers, school board members and the public were satisfied with the overall quality of basic education.
- Results overall and for all the respondent groups have been stable over time.
- Public satisfaction continues to be lower than the satisfaction of other respondent groups.
- Parent satisfaction continues to be lower than that of students, teachers and board members.
- In 2015-16, student satisfaction is lowest with respect to the school work being interesting; parent satisfaction is lowest with respect to the school work being challenging; teacher satisfaction is lowest with respect to the highest priority of the education system being the success of the student; and public satisfaction is lowest with respect to the quality of education at schools.
- Alberta Education has many initiatives underway to improve the quality of basic education, such as:
  - reviewing and improving curriculum on an ongoing basis and across all grade levels;
  - the small class size initiative to reduce class sizes with a focus on the early grades; and
  - the accountability pillar, which requires school jurisdictions to regularly measure and report on core educational outcomes, and address low or declining results.

Overall Satisfaction of Students, Parents, Teachers, School Board Members and the Public with the Quality of Basic Education



Source: Alberta Education; CCI Research Inc.; 2012, 2013, 2014, 2015 and 2016

Survey Results *(in percentages)*

Respondent Group	2011-12	2012-13	2013-14	2014-15	2015-16
High School Students	92	91	91	89	90
Parents (ECS-12)	80	81	79	80	80
Teachers	93	92	91	90	92
School Board Members	92	91	90	93	94
Public	76	76	72	75	76
Overall Satisfaction	**86**	**86**	**85**	**85**	**86**

Source: Alberta Education: CCI Research Inc.: 2012, 2013, 2014, 2015 and 2016

Notes:

- For high school students, parents, teachers and school board members, percentages reported are averages of satisfaction levels with the following specific aspects of the school system:
  - » overall satisfaction with education at schools
  - » the quality of teaching at schools
  - » the highest priority of the education system is the success of the student
  - » school work is interesting
  - » school work is challenging, and
  - » learning expectations at school are clear.
- For the public, the percentage reported is the average of satisfaction levels with the following two aspects of the school system:
  - » overall satisfaction with education at schools, and
  - » the highest priority of the education system is the success of the student.
- Overall satisfaction is the average of satisfaction levels for each respondent group. See Endnote A, page 128, for information on averaging results within and across respondent groups.
- See Endnote A, pages 126-127, for information on surveys conducted for Alberta Education.

4.d Safe, Caring, and Healthy Learning Environment

Rationale

- A safe, caring and healthy learning environment is fundamental to facilitating student learning.

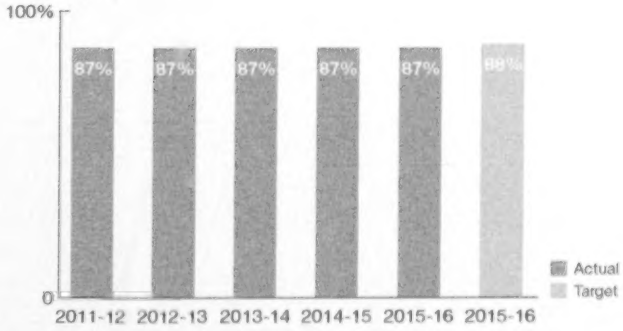
Target

- The target was not met.

Discussion

- In the 2015-16 surveys, 87 per cent of students, parents, teachers and school board members agreed that schools provide a safe, caring and healthy learning environment.
- Results overall and for all the respondent groups have been consistently high and stable over time.
- While overall results were generally high, satisfaction was relatively lower in the following specific areas:
  - parent and teacher agreement were low regarding whether students have healthy food choices in the school cafeteria, canteen, vending machines, and at classroom and school events;
  - board member agreement was low concerning satisfaction that schools are contributing to students' development of emotional well-being; and
  - student results were low concerning the number of days of physical activity reported in the past five school days.
- Alberta Education has developed a number of resources to support the development of safe, caring and healthy learning environments for students, such as:
  - *Bullying Free Alberta* for parents, teens and community members;
  - *Supporting Safe, Secure and Caring Schools in Alberta* for school staff and community members; and
  - *Supporting Positive Behaviour in Alberta Schools* for educators.

Overall Satisfaction of High School Students, Parents, Teachers and School Board Members that School Provides a Safe, Caring and Healthy Learning Environment



Source: Alberta Education; CCI Research Inc.; 2012, 2013, 2014, 2015 and 2016

Survey Results *(in percentages)*

Respondent Group	2011-12	2012-13	2013-14	2014-15	2015-16
High School Students	87	87	87	86	85
Parents (ECS-12)	83	84	85	85	85
Teachers	89	89	90	89	89
School Board Members	87	88	88	89	89
Overall Agreement	**87**	**87**	**87**	**87**	**87**

Source: Alberta Education: CCI Research Inc.: 2012, 2013, 2014, 2015 and 2016

Notes:

- For all respondent groups and for all years, percentages reported are averages of agreement/satisfaction levels that:
  - students feel safe at school
  - students feel safe on the way to and from school
  - students treat each other well at school
  - teachers care about their students
  - students are treated fairly by adults at school
  - schools promote physical activity (Prior to 2015-16, this item was: "Schools promote physical activity, health and wellness")
  - students are learning about how to stay healthy
  - students have healthy food choices in the school cafeteria, canteen, vending machines, and at classroom and school events (Prior to 2013-14, this item was: "Students have healthy food choices in the school cafeteria, canteen and vending machines")
  - gym, playground, and other facilities such as sports fields and fitness areas at school meet the daily physical activity needs of students (Prior to 2013-14, this item was: "The gym and playground at school meet the daily physical activity needs of students")
  - schools are contributing to students' development of social skills
  - schools are contributing to students' development of physical abilities
  - school are contributing to students' development of emotional well-being, and
  - students reporting at least one day of physical activity (of at least 30 minutes) at school in the past five school days.
- Overall satisfaction rates are the average of agreement/satisfaction rates for each respondent group. See Endnote A, page 128, for information on averaging results within and across respondent groups.
- See Endnote A, pages 126-127, for information on surveys conducted for Alberta Education.

4.e Learning Space at School

Rationale

- Learning space has an influence on student achievement and is one of the important factors for effective teaching and learning activities at school.

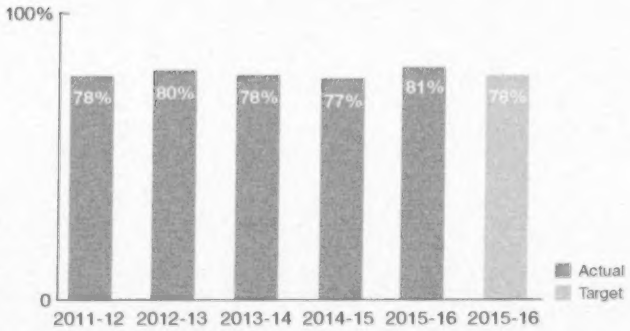
Target

- The target was exceeded.

Discussion

- Overall survey results in 2015-16 indicate that 81 per cent of high school students, parents, teachers and school board members were satisfied that the learning space in schools meets the needs of students.
- Results overall and for the school board members have improved over time. Results for the students, parents and teachers have been stable over time.
- High school students and parents' results have been consistently higher than those of teachers and school board members.
- Respondent groups' satisfaction is lowest regarding whether schools have enough space to meet students' learning needs.
- Students' satisfaction with facilities meeting the learning needs of students has decreased over time whereas teachers and board members' satisfaction has increased over time.
- Parents' satisfaction with equipment meeting the learning needs of students has increased over time whereas teachers' satisfaction with space meeting the learning needs of students has decreased over time.

Overall Satisfaction of Students, Parents, Teachers and School Board Members that the Learning Space in Schools Meets the Needs of Students



Source: Alberta Education; CCI Research Inc.; 2012, 2013, 2014, 2015 and 2016

Survey Results *(in percentages)*

Respondent Group	2011-12	2012-13	2013-14	2014-15	2015-16
High School Students	90	91	90	90	89
Parents (ECS-12)	85	88	86	86	88
Teachers	70	73	70	69	72
School Board Members	67	68	68	65	76
Overall Agreement	**78**	**80**	**78**	**77**	**81**

Source: Alberta Education: CCI Research Inc.: 2012, 2013, 2014, 2015 and 2016

Notes:

- For high school students, the percentage reported is the average of the following satisfaction levels:
  - satisfaction with the facilities at your school
  - satisfaction with the equipment at your school
  - satisfaction that your school has enough space in the buildings and grounds to meet learning needs of students
  - satisfaction that your school building meets your physical needs
  - satisfaction that your school building is well-maintained.
- For parents, the percentage reported is the average of the following satisfaction levels:
  - satisfaction with facilities at your child's school
  - satisfaction with equipment at your child's school
  - satisfaction that your child's school has enough space to meet your child's learning needs
  - satisfaction that your child's school building meets your child's physical needs
  - satisfaction that your child's school building is well-maintained.
- For teachers, the percentage reported is the average of the following satisfaction levels:
  - satisfaction that facilities at your school meet the learning needs of students
  - satisfaction that the equipment at your school meets the learning needs of students
  - satisfaction that your school has enough space to meet the learning needs of students
  - satisfaction that your school building is well-maintained.
- For boards, the percentage reported is the average of the following satisfaction levels:
  - satisfaction that facilities at schools in your jurisdiction meet the learning needs of students
  - satisfaction that the equipment at schools in your jurisdiction meets the learning needs of students
  - satisfaction that schools in your jurisdiction have enough space to meet the learning needs of students.
- Overall satisfaction rates are the average of satisfaction rates for each respondent group. See Endnote A, page 128, for information on averaging results across respondent groups.
- See Endnote A, pages 126-127, for information on surveys conducted for Alberta Education.

Performance Measure Methodology

Endnote A: Notes on Surveys

Public/Client Surveys

Alberta Education regularly commissions telephone surveys of random samples of the Alberta public and key client groups. The purpose of these surveys is to obtain perceptions of how the basic education system is performing in meeting students' and society's needs and expectations. Professional survey research firms are contracted to conduct the surveys, using trained interviewers and the Computer-Assisted Telephone Interviewing (CATI) system. Survey results are compiled by the survey research firms and provided to the ministry. Surveys are conducted annually with the public, parents of ECS to Grade 12 students, high school students, teachers and school board members.

The following table provides sampling information about the surveys of Albertans conducted in recent years that are reported in this annual report. The information includes the respondent groups surveyed, the sample sizes and the response rates. Also shown are the maximum width confidence intervals for results from each survey. Results are considered accurate within the confidence interval 19 times out of 20 (i.e., at a confidence level of 95 per cent).

While the table is useful as a rough guide to the confidence intervals associated with survey results, a confidence interval for the difference is used to determine whether the difference between two specific survey results (either over time or among respondent groups) is statistically significant (i.e., likely a real difference, and not due to sampling variation).

The survey instruments for these surveys primarily use four-point response scales (Very Satisfied/Satisfied/Dissatisfied/Very Dissatisfied or Strongly Agree/Agree/Disagree/Strongly Disagree), depending on the question. A few questions use other response scales (e.g., A Lot/Some/Very Little/Not at All or Improved/Same/Declined). Although not asked, Don't Know responses and refusals are recorded as well. Results presented are the combined percentages of respondents who were Very Satisfied/Satisfied or who Strongly Agreed/Agreed. The survey results are available at www.education.alberta.ca/provincial-satisfaction-surveys/survey-results.

Alberta Education Public/Client Surveys: Sample Sizes and Confidence Intervals

Survey[1]		2011-12	2012-13	2013-14	2014-15	2015-16
Public	Sample	800	800	800	800	800
	Confidence Level	+/- 3.5%	+/- 3.5%	+/- 3.5%	+/- 3.5%	+/- 3.5%
	Response Rate	11.3%	10.5%	11.9%	8.3%	9.0%
Parents (ECS-12)[2,3]	Sample	800	800	800	800	800
	Confidence Level	+/- 3.5%	+/- 3.5%	+/- 3.5%	+/- 3.5%	+/- 3.5%
	Response Rate	36.3%	23.7%	25.7%	20.0%	15.7%
High School Students (Grades 10-12)[2]	Sample	800	800	800	800	800
	Confidence Level	+/- 3.5%	+/- 3.5%	+/- 3.5%	+/- 3.5%	+/- 3.5%
	Response Rate	25.7%	21.9%	22.3%	17.9%	14.7%
Teachers[2]	Sample	800	800	800	800	800
	Confidence Level	+/- 3.5%	+/- 3.5%	+/- 3.5%	+/- 3.5%	+/- 3.4%
	Response Rate	38.2%	35.1%	35.7%	29.0%	24.0%
School Board Members[2,4]	Sample	350	350	347	310	250
	Confidence Level	+/- 3.1%	+/- 3.1%	+/- 3.1%	+/- 3.6%	+/- 4.5%
	Response Rate	70.1%	67.7%	69.7%	61.5%	54.3%

Notes:

1. In 2011-12, 2012-13, 2013-14, 2014-15 and 2015-16, CCI Research Inc. conducted the telephone surveys of the public, parents, students, teachers and school board members identified in the table above.
2. Confidence intervals for smaller sample sizes of the respondent groups will be different from confidence intervals for the full sample size listed in the table. E.g., for the teacher respondent group, the confidence interval for n=400 sample size will be +/- 4.9 per cent.
3. In the Parent Survey, some questions were asked only to parents of Grades 3-12 students (n=569), or only to parents of Grades 7-12 students (n=303). The sample size achieved for the restricted parent group did not have a significant impact on the confidence interval for the measures.
4. Confidence intervals for these samples take into account the small populations from which the samples were selected, e.g. in 2015-16, 524 school board trustees.

Calculating Overall Survey Results

When calculating overall results across all respondent groups for survey measures, a simple average (rather than a weighted average) is used to reflect each group's equal importance to the overall result.

Further, although survey results for each respondent group and for overall results are rounded to whole numbers, the overall average results are calculated from the unrounded result for each respondent group. This avoids possible double rounding error that might result if overall averages were calculated from rounded respondent group results.

Use of Confidence Intervals for Interpreting Survey and Survey Measure Results

When a result is obtained by surveying a random sample of the target population, such as the public, parents or teachers, there is a confidence interval associated with the result, which is expressed as a percentage above and below the obtained result. A confidence interval indicates how much variation one might expect from the obtained survey result, as a consequence of sampling and diversity among respondents.

Two key factors influencing the degree of sampling variability associated with survey results are the sample size of the surveys and the magnitude of the result:

- The larger the sample size, the smaller the associated confidence interval.
- Given a constant sample size, confidence intervals are smallest for survey percentages near 1 per cent and 99 per cent and largest for survey percentages near 50 per cent. This is because results near 1 per cent and 99 per cent represent maximum uniformity of the underlying population on the variable being measured by the survey (e.g., satisfaction/agreement on various educational issues), while results near 50 per cent represent maximum diversity of the underlying population on the variable being measured.

The table (previous page) illustrates the interaction of these two factors in determining the margin of error for results from surveys. As the surveys of parents, high school students, teachers and the public all used sample sizes of approximately 800 in 2015-16, and survey results in 2015-16 ranged from 45 per cent (for school board members satisfaction that their input is considered, respected and valued) to 94 per cent (for school board members satisfaction with the quality of K-12 education) the respective margins of error range from 4.5 per cent to 2.1 per cent respectively.

In addition, as survey measures generally combine survey results on multiple questions from multiple respondent groups, a customized statistical algorithm is used to construct the confidence interval for measure results.

Confidence intervals for specific results and specific measures are determined by the following procedures:

1. To determine the confidence interval for specific survey results for single respondent groups, an online statistical application (www.surveysystem.com/sscalc.htm) is used.
2. Differences in survey results between respondent groups are supported by specific tests using an online statistical application (www.hamisresearchpartners.com/SigDiffCalculator.htm).
3. To determine the confidence interval for specific survey measures with multiple respondent groups a customized statistical algorithm is used.

In the Ministry of Education's annual report, confidence intervals are used to determine:

- whether differences in survey results or in survey measure results over time are likely the result of sampling variation, or represent actual change
- whether differences in survey results among respondent groups in the same year are likely the result of sampling variation or represent actual differences.

When comparing results of survey questions over time or among respondent groups, it is concluded that there is an actual difference between two survey results, 19 times out of 20, if the confidence interval for the difference does not include zero. When this is the case, it is acknowledged in the related text that there is an increase, change or significant difference in survey results over time or among groups. When the confidence interval for the difference does include zero the observed difference may be due to sampling variation and we cannot conclude that the difference is real or significant. In such cases, the related text indicates that results are similar or stable over time or among respondent groups.

Endnote B: Technical Notes

Assessing Results Relative to Targets

Performance targets set expectations for results within specific time frames and are the basis for planning improvements and assessing results that are within the sphere of influence of the ministry and school authorities. They are an important way to gauge whether the education system is improving or falling behind in obtaining desired results in key areas. Targets clearly establish desired levels of performance better than recent performance, to be attained within a specific timeframe. Targets are quantifiable and expressed in numerical terms, such as percentages or ratios. They are used as a key tool to drive, measure, improve and manage performance.

For survey measures, performance is considered to have met the target if the confidence interval for the result includes the target value. For example, if a measure result is 77 per cent with a confidence interval of 77 per cent ± 2.5 per cent and a target of 79 per cent, then the target has been met since the target value lies within the interval [74.5 per cent, 79.5 per cent]. If the result on the same measure is 75 per cent, with a confidence interval of 75 per cent ± 2.5 per cent then the target has not been met since the target value of 79 per cent does not lie within the interval [72.5 per cent, 77.5 per cent].

This method of assessing performance represents a high level of achievement in relation to the target and takes into account the sampling variability in the survey process.

For measures based on achievement tests, on diploma exams and on administrative data, the Chi-square statistical test is used to determine whether the result is significantly different from the target. The magnitude of the difference required between the result and the target for each test to establish significance depends on the sample size, e.g., the number of students writing an exam, and the proportion, e.g., the percentage of students meeting standards.

Assessing Results Over Time

Changes in results over time are assessed in the discussion of each measure. For survey measures, which are based on probability sampling, confidence intervals are taken into account. See Use of Confidence Intervals for Interpreting Survey Results in Endnote A on page 128 for an explanation of how confidence intervals are used to assess changes over time for survey measures.

Changes over time are assessed with a Chi-square statistical test for measures based on tests of student learning and on administrative data, i.e., derived from tracking groups of students over time, such as dropout and high school completion rates. The test determines whether the difference between two proportions is significant. The calculation of Chi-square is based on the difference between what was observed and what would be expected assuming that the proportions were the same. Under a simple test of proportions, a Chi-square value of 1 represents a difference of one standard deviation, while a Chi-square value of 3.84 is significant at the 5 per cent level. Discussion of results over time for the non-survey measures is supported by this test of significant difference.

Trend Lines

Although not appearing in the annual report, trend lines are an aid to interpreting the results for measures reported in the annual report. Trend lines augment data interpretation techniques already in use such as the calculation of confidence intervals, which is used to determine the significance of changes in measure results over time.

Trend lines are used to develop an expected value for a current result given historical results. The expected value can then be compared with the actual result. In this way, trend lines provide a useful method of understanding year-to-year fluctuations and shift the focus from smaller year-to-year changes to providing information about the direction of results over the longer-term. In particular it is of interest whether results are tracking towards the performance target for the measures that have not met targets.

Discussion of results over time for measures with at least three data points are supported by trend lines. The type of trend line used is selected based on an informed interpretation of the data series underlying the trend.

Logarithmic trend lines are appropriate for proportional data, i.e., data expressed as percentages of a whole, and therefore ranging between 0 per cent and 100 per cent, such as the performance measures in this report. A logarithmic trend line is a best-fit straight line that is most useful when the rate of change in the data increases or decreases quickly, then levels out. The leveling out can be seen in the results for some measures in the report, along with examples of year-to-year increases or decreases on other measures.

A logarithmic trend line is calculated using the following formula:

$Y = c\ln(x) + b$, where c and b are constants and ln is the natural logarithm function and x is the year of the series.

Endnote C: Methodology for Performance Measures

Described below are the methodologies used to calculate the measures that are derived from provincial assessments of student learning and from other information about Alberta students in the Ministry of Education's data systems.

Definition of Alberta Student

Starting from 2013-14, the definition of an Alberta student is an individual who is registered as of September 30 of the school year in a school located in Alberta, where "school" means a structured learning environment through which an education program is offered to a student by: a board (includes public, separate, Francophone, Lloydminster); an operator of a private school; an early childhood services (ECS) program private operator; the operator of a charter school; a parent giving a home education program; the Minister. It also includes other Alberta-located educational institutions providing ECS to Grade 12 curriculum instruction, specifically Federal (First Nations schools and those operated by Corrections Canada); and provincial authorities (such as the four former Alberta Vocational Colleges).

From 2008-09 to 2012-13, the definition of an Alberta Education student is an individual who is 19 years of age or younger on September 1 of the school year and is registered as of September 30 of the school year in an Alberta Education School operated by a public, separate, francophone, charter or accredited funded private school authority. The definition includes children registered in an ECS program in an Alberta Education School operated by a public, separate, francophone, charter or accredited funded private school authority or approved private ECS operator as of September 30 of the school year.

Results for First Nations, Métis and Inuit Students

Calculating results for First Nations, Métis and Inuit students is possible because school jurisdictions have been required to include a voluntary First Nations, Métis and Inuit self-identification question on school registration forms for several years and to report the identifier to the ministry's student data system. Self-identification of students has increased each year. Students' First Nations, Métis and Inuit self-identification information associated with their most recent school registration is used to calculate results. This provides the most complete results and reflects the student's intent to be identified.

Results for English as a Second Language (ESL) Students

The calculation of results for ESL students is based on the number of ESL students for whom funding was provided to school authorities for ESL programming. ESL programming is designed for children/students who require additional English language supports and instruction to achieve grade level expectations in English and other subject areas. This group includes both Canadian-born and foreign-born students. Students funded for an ESL program in the year reflected in the measure are included in the ESL results. For example, students in the appropriate Grade 10 cohort that were funded for ESL in their most recent registration are included in the ESL High School Completion rate for 2014-15.

Annual Dropout Rate of Students Aged 14-18 Years

The annual dropout rate reports the percentages of Alberta students aged 14-18 years in public, separate, francophone, charter, and accredited private schools who, in the following school year:

- are not enrolled in the K–12 system,
- are not enrolled in a post-secondary institution in Alberta,
- are not registered in an apprenticeship program in Alberta, and
- have not completed high school.

The annual dropout rate is derived from student data in Alberta Education and Alberta Advanced Education systems. Adjustments for attrition are based on estimates from Statistics *Canada's Demographic Estimates Compendium, 2015*.

Current and historical results have been adjusted to reflect the change from previous data source systems to Provincial Approach to Student Information (PASI).

Alberta students who are identified as having a moderate or severe cognitive disability or a severe multiple disability are not included in the annual dropout rate.

High School Completion Rate

The high school completion rate reports the percentages of Alberta students in public, separate, francophone, charter, and accredited private schools who, within three, four and five years of entering Grade 10:

- received an Alberta High School Diploma, an Alberta High School Equivalency Diploma (GED), a Certificate of Achievement for completing the Integrated Occupational Program (IOP) or the Certificate of High School Achievement for completing Knowledge and Employability courses,
- entered an Alberta post-secondary program or an apprenticeship program, or
- earned credits in five Grade 12 courses, including one Language Arts diploma examination course and three other diploma examination courses.

Data for this measure are from Alberta Education and Alberta Advanced Education systems. The provincial rate is calculated by dividing the number of high school completers, as defined above, by the number of students in the Grade 10 Cohort, adjusted for attrition, as shown in the formula below.

$$\left(\begin{matrix}\text{High School}\\ \text{Completers}\end{matrix}\right) \Big/ \left(\begin{matrix}\text{Grade 10}\\ \text{Cohort}\end{matrix} - \begin{matrix}\text{Attrition}\\ \text{Factor}\end{matrix}\right) = \begin{matrix}\text{High School}\\ \text{Completion Rate}\end{matrix}$$

The tracking of Grade 10 students excludes some students, such as those identified as having a severe or moderate cognitive disability or a severe multiple disability.

In 2010, high school completion rate methodology was revised to reflect new data received from the post-secondary system. Under the revised methodology, the calculations incorporate the post-secondary Classification of Instructional Programs (CIP) coding to better identify those students enrolled in programs that are not deemed to be post-secondary level programming (e.g., academic upgrading). Students in these kinds of programs are not considered completers for the purpose of this measure.

Current and historical results have been adjusted to reflect the change from previous data source systems to Provincial Approach to Student Information (PASI).

The educational attainment of Albertans aged 25-34 years is derived from Statistics Canada *Labour Force Survey*, special tabulation for Alberta Education.

High School to Post-Secondary Transition Rates

The high school to post-secondary transition rate reports the percentages of Alberta students in public, separate, francophone, charter, and accredited private schools who, within four and six years of starting Grade 10:

- enrolled in a credit program, part-time or full-time, in an Alberta post-secondary institution, or
- registered in an apprenticeship program other than the Registered Apprenticeship Program for high school students.

Alberta students are tracked using data from the Alberta Education and the Alberta Advanced Education systems. The high school to post-secondary transition rates include adjustments for attrition and for attendance at post-secondary institutions out of province.

The High School to Post-Secondary Transition Rate is calculated by dividing the number of students who enter post-secondary programs by the number of students in the Grade 10 cohort, adjusted for attrition as shown in the formula below.

$$\left(\text{In-Province Post-Secondary Attenders} + \text{Estimate of Out-of-Province Post-Secondary Attenders}\right) \Big/ \left(\text{Grade 10 Cohort} - \text{Attrition Factor}\right) = \text{Transition Rate}$$

The tracking of Grade 10 students excludes some students, such as those identified as having a severe or moderate cognitive disability or a severe multiple disability.

In 2010, high school transition rate methodology was revised to reflect new data received from the post-secondary system. Under the revised methodology, the calculations incorporate the post-secondary Classification of Instructional Programs (CIP) coding to better identify those students enrolled in programs that are not deemed to be post-secondary level programming (e.g., academic upgrading). Students in these kinds of programs are not considered transitioners for the purpose of this measure.

Current and historical results have been adjusted to reflect the change from previous data source systems to Provincial Approach to Student Information (PASI).

Attrition Adjustment

Attrition estimates are applied to the two Student Outcomes Measures – the High School Completion Rate, and the Transition Rate. In addition an attrition adjustment is made in the calculation of the dropout rate.

Attrition is the estimate of the number of students from the Grade 10 cohort who leave the province or die in the years subsequent to the start of Grade 10. The attrition estimate is based on the following factors:

a) mortality;

b) emigration;

c) interprovincial out migration;

d) an estimate of the percentage of 16 , 17-, and 18-year-olds who are enrolled in school (school participation rate); and

e) a downward adjustment to account for youth who are not in school.

The provincial attrition estimate aggregates census division level data from Statistics Canada's *Demographic Estimates Compendium, 2015*.

Out-of-Province Post-Secondary Student Adjustment

Alberta Education does not specifically track Alberta students who participate in post-secondary programs outside of Alberta. An estimate of the number of students who have left the province to pursue post- secondary education is therefore factored into the High School to Post-Secondary Transition Rate.

The out-of-province estimate uses aggregate counts of Alberta students receiving financial assistance for studies both in-province and out-of-province based on data from Alberta Advanced Education's Students Finance System (SFS). The premise is that in any given year, the percentage of students from the Grade 10 Cohort attending post-secondary programs out-of-province is similar to the percentage of students receiving financial assistance for study out-of-province.

Provincial Achievement Tests

2015-16 provincial achievement test results will be available in October 2016 and published in the Annual Report Update.

Students in Grades 6 and 9 write provincial achievement tests annually in language arts and mathematics. Grades 6 and 9 students also write tests in science and social studies. The achievement test results for Grades 6 and 9 provide information on how well Alberta students in public, separate, francophone, charter and accredited private schools are meeting provincial standards in the core academic subjects. Tests are developed and administered by teachers and educators and are based on the provincial curriculum. Results are reported in relation to the standards of acceptable and excellence.

A student achieving the acceptable standard in a specific grade shows an adequate understanding of the core knowledge and adequate basic skills essential to that course. A student achieving the standard of excellence consistently shows a deeper understanding of the concepts of the course by demonstrating an ability to integrate information and evaluate it from various points of view.

For each achievement test, the cut scores for the acceptable standard and the standard of excellence are set initially by a standard-setting committee of about 20 teachers using the Modified Angoff Bookmark or Body of Work Standard Setting Procedures. These procedures use teachers' judgment to determine a minimum number of items a student must answer correctly – the cut score – to achieve each standard. In subsequent years, the cut scores for each test are adjusted through test equating. This ensures the standards remain constant even if test difficulty varies slightly from year to year. Whenever curriculum is revised, the standard-setting process is done again.

Results on provincial achievement tests are calculated and presented on the basis of the total number of students in each grade who demonstrated the standards. Results for mathematics, science and social studies include student results on both English and French versions of the tests. Given the large number of students in each grade (more than 40,000), differences in results from year to year of more than 0.4 percentage points on each test are considered significant. French language arts and Français courses have higher significant difference values (1.1 to 3.7 percentage points, depending on the number of students in each course), because fewer students are in these courses.

Not all students write the provincial achievement tests. Achievement test results are not available for students who:

- were absent;
- were excused from writing by the superintendent because participation would be harmful to the student or the student could not respond to the test instrument;
- wrote but whose results were withheld or invalidated; or
- wrote only one part of the two-part language arts test.

It is possible that some of these students, under different circumstances, could have demonstrated achievement of standards on the test.

Participation rates in achievement tests are calculated by dividing the number of students in the grade who wrote the test by the sum of total enrolment in the grade plus the ungraded students who are in the corresponding year of schooling.

Provincial overall results in language arts present weighted averages based on the number of students enrolled in each language arts course. Provincial overall results in mathematics, social studies and science are calculated similarly. Test results and participation are recorded and aggregated in ministry systems. Provincial, school authority and school results are available at www.education.alberta.ca/provincial-achievement-tests/about-the-pats.

Diploma Examinations

2015-16 diploma examination results will be available in October 2016 and published in the Annual Report Update.

Examinations are administered in all diploma examination courses in January, June and August each year. Examinations are also administered in selected courses in November and April. Provincial assessments are meant to complement day-to-day classroom assessment. Results on diploma examinations show how well Alberta students in public, separate, francophone, charter and accredited private schools are meeting provincial expectations as outlined in the programs of study. Examination items are developed and standards are established by committees of teachers. The examination design is vetted through committees of stakeholders and by a standard-setting committee of teachers.

A test equating initiative has been phased in for the diploma examination program so that over time examinations are consistent and the results are comparable. The multiple-choice portion of the examinations contains a set of items common to administrations in subsequent years. By comparing the achievement of students writing in a baseline session with those writing in any subsequent administration on the common items and on the unique items, Alberta Education is able to determine whether or not the examinations are of equal difficulty. Student scores on the subsequent examinations can then be equated back to the baseline examinations to remove any influence that differences in examination difficulty may have on student scores.

Through equating, test results for a particular course are based on an identical standard and, consequently, can be directly compared over time. As a result of implementing the equating process, diploma examination results are comparable over time as follows:

- Biology 30, English Language Arts 30-1, and English Language Arts 30-2 since 2005-06
- Science 30 and Chemistry 30 since 2010-11
- Social Studies 30-2 since 2011-12,
- Social Studies 30-1 since 2012-13 and
- Physics 30 since 2013-14.

Diploma examination results are reported in relation to the acceptable standard and the standard of excellence. Results for mathematics, sciences and social studies include results for both English and French versions of the tests. The overall results present weighted averages based on the numbers of students achieving standards in all diploma examinations. Students achieving the acceptable standard demonstrate that they have met the basic requirements of the course. A mark of 50 per cent on the examination represents the acceptable standard in a diploma examination course. A mark of 80 per cent on the examination represents the standard of excellence and indicates the student has demonstrated performance significantly beyond the minimum requirements of the course. For student marks in diploma examination courses from 2010-11 to 2014-15, the diploma examination mark is worth 50 per cent of the final mark in a course and the school-awarded mark contributes the other 50 per cent. As of September 1, 2015 (the beginning of the 2015-16 school year), diploma examination weighting shifted from 50/50 weighting to a 70/30 weighting where the school-awarded marks worth 70 per cent.

Starting from the 2009-10 school year, the written-response component has been removed from the mathematics and science diploma examinations. More machine-scored items, particularly numerical response items, have been added to these examinations to maintain the same quality and standards.

Diploma examination results are recorded and aggregated in ministry systems. Provincial, school authority and school results reports are available at www.education.alberta.ca/diploma-exam-administration.

Diploma Examination Participation Rate

The diploma examination participation rate reports the percentages of students who have written four or more diploma examinations within three years of entering Grade 10. The tracking of Alberta Grade 10 students in public, separate, francophone, charter and accredited private schools excludes some groups of students, such as those identified as having a severe cognitive disability or severe multiple disabilities.

Appendix:
Key Stakeholders

Organizations

Alberta School Boards Association (ASBA)

Alberta Teachers' Association (ATA)

College of Alberta School Superintendents (CASS)

Fédération des conseils scolaires francophones de l'Alberta (FCSFA)
(Federation of Francophone School Boards of Alberta)

Alberta School Councils' Association (ASCA)

Council of Catholic School Superintendents of Alberta (CCSSA)

Alberta Home Education Association (AHEA)

Association of Independent Schools and Colleges in Alberta (AISCA)

Alberta Catholic School Trustees' Association (ACSTA)

The Association of Alberta Public Charter Schools (TAAPCS)

Public School Boards' Association of Alberta (PSBAA)

Association canadienne-française de l'Alberta (ACFA)

Association of School Business Officials of Alberta (ASBOA)

Fédération des parents francophones de l'Alberta (FPFA)

Learning Disabilities Association of Alberta (LDAA)

School Plant Officials Society of Alberta (SPOSA)

Alberta Urban Municipalities Association (AUMA)

Alberta Association of Municipal Districts and Counties (AAMDC)

Financial Information

Financial Information Contents

139 Ministry of Education Consolidated Financial Statements
175 Department of Education Financial Statements
207 Alberta School Foundation Fund Financial Statements
219 Other Information
295 Other Statutory Reports

Ministry of Education
CONSOLIDATED FINANCIAL STATEMENTS

Consolidated Financial Statements
March 31, 2016

Independent Auditor's Report

Consolidated Statement of Operations

Consolidated Statement of Financial Position

Consolidated Statement of Change in Net Debt

Consolidated Statement of Cash Flows

Notes to the Consolidated Financial Statements

Schedule 1 Consolidated Revenues

Schedule 2 Consolidated Expenses – Directly Incurred Detailed By Object

Schedule 3 Consolidated Allocated Costs

Schedule 4 Consolidated Related Party Transactions

Schedule 5 Entities Included in Consolidated Financial Statements of the Ministry of Education

Independent Auditor's Report

AUDITOR GENERAL *Alberta*

To the Members of the Legislative Assembly

Report on the Consolidated Financial Statements

I have audited the accompanying consolidated financial statements of the Ministry of Education, which comprise the consolidated statement of financial position as at March 31, 2016, and the consolidated statements of operations, change in net debt and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these consolidated financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Ministry of Education as at March 31, 2016, and the results of its operations, its changes in net debt and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

[Original signed by Merwan N. Saher FCPA, FCA]

Auditor General

June 2, 2016

Edmonton, Alberta

Consolidated Statement of Operations

Year ended March 31, 2016

	2016		2015
	Budget	Actual	Actual
		(in thousands)	
Revenues (Schedule 1)			
Education Property Taxes	$ 2,253,000	$ 2,254,803	$ 2,102,296
Transfers from Government of Canada	106,816	110,473	111,294
Premiums, Fees, and Licences	200,178	216,508	198,296
Investment Income	20,509	28,447	19,966
Internal Government Transfers	20,930	29,334	37,399
Fundraising, Gifts, and Donations	95,351	91,593	95,979
Other Revenue	121,267	177,824	130,149
	2,818,051	2,908,982	2,695,379
Expenses - Directly Incurred (Note 2(c) , Schedules 2 & 3)			
Ministry Support Services	23,649	22,847	24,748
Instruction - ECS to Grade 12	5,619,392	5,816,794	5,617,872
Operations and Maintenance	610,717	749,416	604,104
Student Transportation	341,243	338,598	345,920
School Facilities - Amortization	320,000	325,096	301,009
Governance and System Administration	246,212	242,679	253,165
Program Support Services	151,034	151,814	161,601
Accredited Private Schools	239,210	245,628	233,772
Basic Education Programs	48,956	34,132	45,775
2013 Alberta Flooding	7,200	-	2,570
Debt Servicing Costs	45,230	45,916	46,741
Pension Provision (Note 14)	38,326	(22,513)	(6,224)
	7,691,169	7,950,407	7,631,053
Annual Deficit	$ (4,873,118)	$ (5,041,425)	$ (4,935,674)

The accompanying notes and schedules are part of these consolidated financial statements.

Consolidated Statement of Financial Position

As at March 31, 2016

	2016	2015
	(in thousands)	
Financial Assets		
Cash and Cash Equivalents (Note 4)	$ 1,186,197	$ 1,242,520
Accounts Receivable (Note 5)	142,894	165,974
Portfolio Investments		
- Operating (Note 6)	223,245	190,227
- Endowments (Note 7)	7,360	7,166
Other Financial Assets	2,223	2,263
	1,561,919	1,608,150
Liabilities		
Accounts Payable and Accrued Liabilities (Note 8)	948,002	892,089
Liabilities under Public Private Partnerships (Note 9)	643,513	656,494
Debentures and Loans (Note 10)	43,894	56,042
Capital Leases (Note 11)	144,688	143,259
Deferred Revenue	43,661	41,162
Unspent Deferred Capital Contributions (Note 12)	11,214	12,507
Liability for Contaminated Sites (Note 13)	-	3,165
Teachers' Pension Liability (Note 14(a))	614,278	636,791
	2,449,250	2,441,509
Net Debt	(887,331)	(833,359)
Non Financial Assets		
Tangible Capital Assets (Note 15)	6,171,565	5,453,738
Prepaid Expenses	38,293	38,274
Other Non-Financial Assets	10,820	9,823
	6,220,678	5,501,835
Net Assets Before Deferred Capital Contributions	5,333,347	4,668,476
Spent Deferred Capital Contributions (Note 12)	74,174	70,609
Net Assets	$ 5,259,173	$ 4,597,867
Net Assets		
Net Assets at Beginning of Year	4,597,867	4,118,257
Annual Deficit	(5,041,425)	(4,935,674)
Net Financing Provided from General Revenues	5,702,731	5,415,284
Net Assets at End of Year	$ 5,259,173	$ 4,597,867

Contingent Liabilities and Contractual Obligations are presented in Notes 16 and 17.

The accompanying notes and schedules are part of these consolidated financial statements.

Consolidated Statement of Change in Net Debt

Year ended March 31, 2016

	2016		2015
	Budget	Actual	Actual
		(in thousands)	
Operating Transactions			
Annual Deficit	$ (4,873,118)	$ (5,041,425)	$ (4,935,674)
Purchase of Tangible Capital Assets	(1,316,759)	(1,054,436)	(353,542)
Increase in Tangible Capital Assets through Public Private Partnerships		-	(9,613)
Transfer of Tangible Capital Assets to (from) Other Government Entities		1,392	(1,621)
Amortization of Tangible Capital Assets (Note 15)	317,017	331,485	306,140
Gain on Disposal of Tangible Capital Assets		(3,859)	(563)
Proceeds on Sale of Tangible Capital Assets		7,588	9,131
Acquisition of Inventories of Supplies		(994)	-
Consumption of Inventories of Supplies		-	217
Change in Prepaid Expenses		(19)	(1,904)
Change in Spent Deferred Capital Contributions		3,565	141
Net Financing Provided from General Revenues		5,702,731	5,415,284
(Increase) Decrease in Net Debt		(53,972)	427,996
Net Debt, Beginning of Year		(833,359)	(1,261,355)
Net Debt, End of Year		$ (887,331)	$ (833,359)

The accompanying notes and schedules are part of these consolidated financial statements.

Consolidated Statement of Cash Flows

Year ended March 31, 2016

	2016	2015
	(in thousands)	
Operating Transactions		
Annual Deficit	$ (5,041,425)	$ (4,935,674)
Non-Cash Items included in Net Operating Results		
Amortization (Note 15)	331,485	306,140
Deferred Capital Contribution recognized as revenue	(2,049)	(2,119)
Unearned Revenue recognized as revenue	(101,659)	(92,372)
Provision for Pension Liability (Note 14 (a))	(22,513)	(6,224)
Provision for Liability for Contaminated Sites	(3,165)	3,165
Gain on Disposal of Tangible Capital Assets	(3,859)	(563)
	(4,843,185)	(4,727,647)
Decrease in Accounts Receivable	23,080	2,163
(Increase) in Inventory, Prepaid Expenses, Other Assets	(974)	(748)
Increase in Accounts Payable and Accrued Liabilities	55,913	3,104
Unearned Revenue received/receivable	107,108	98,309
Cash Applied to Operating Transactions	(4,658,058)	(4,624,819)
Capital Transactions		
Acquisition of Tangible Capital Assets	(1,054,436)	(353,542)
Transfer of Tangible Capital Assets from Other Government Entities	1,392	(1,621)
Proceeds on Disposal of Capital Assets	7,588	9,131
Cash Applied to Capital Transactions	(1,045,456)	(346,032)
Investing Transactions		
Purchase of Portfolio Investments	(120,011)	(25,767)
Proceeds on Sale of Portfolio Investments	86,799	17,159
Cash Applied to Investing Transactions	(33,212)	(8,608)
Financing Transactions		
Net Financing provided from General Revenues	5,702,731	5,415,284
Repayment of obligations under Alberta Schools Alternative Procurement	(12,981)	(11,739)
Contributions Restricted for Capital	1,371	1,782
Issuance of Debentures, Capital Leases and Loans	13,189	9,321
Repayments of Debentures, Capital Leases and Loans	(23,907)	(25,851)
Cash Provided by Financing Transactions	5,680,403	5,388,797
(Decrease) Increase in Cash and Cash Equivalents	(56,323)	409,338
Cash and Cash Equivalents at Beginning of Year	1,242,520	833,182
Cash and Cash Equivalents at End of Year	$ 1,186,197	$ 1,242,520

The accompanying notes and schedules are part of these consolidated financial statements.

Notes to the Consolidated Financial Statements

March 31, 2016

Note 1 Authority and Purpose

The Ministry of Education (the Ministry) operates under the authority of the *Government Organization Act* and its regulations and has been designated responsibilities for various Acts.

The Ministry's fundamental purpose is to enable every student to reach full potential as a life-long learner and citizen. The Ministry partners with students, families, educators, school trustees and communities to enable young Albertans to develop competencies for the future – the attitudes, skills, knowledge and values required to learn, think critically, think creatively, create opportunities, apply multiple literacies, and participate in and contribute to the community.

The Ministry's policies and programs address the diverse needs of learners and support student achievement so that students can embrace their passions, interests and have opportunities to fulfill their potential.

Note 2 Summary of Significant Accounting Policies and Reporting Practices

These consolidated financial statements are prepared in accordance with Canadian Public Sector Accounting Standards.

(a) Reporting Entity and Method of Consolidation

The reporting entity is the Ministry of Education for which the Minister of Education is accountable. The accounts of the Ministry of Education are fully consolidated with the Department of Education, the Alberta School Foundation Fund, and school jurisdictions (comprised of public, separate and Francophone school boards and charter schools; see Schedule 6) on a line-by-line basis. Revenue and expense, capital, investing and financing transactions and related asset and liability balances between the consolidated entities have been eliminated. The threshold for eliminating inter-entity transactions among SUCH (Schools, Universities, Colleges and Hospitals) sector entities and between SUCH sector entities and other government controlled entities is $1,000,000 for particular transaction types and balances. Transactions involving school boards are subject to a $100,000 threshold for particular transaction types and balances.

The year end of school jurisdictions is August 31; transactions that occurred during the period September 1, 2015 to March 31, 2016 that significantly affect the consolidated accounts have been recorded. Adjustments are made for the following: funding grant rate increases, capital asset additions and accrued teacher payroll. The accounts of the school jurisdictions have been adjusted to conform to the accounting policies of the Ministry.

The Ministry's Annual Report for the year ended March 31, 2016 includes summary financial information for each school jurisdiction from their audited financial statements for the year ended August 31, 2015.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) General Revenue Fund

All departments of the Government of Alberta operate within the General Revenue Fund (the Fund). The Fund is administered by the Minister of Finance. All cash receipts by departments are deposited into the Fund and all cash disbursements made by departments are paid from the Fund. Net Financing Provided from General Revenues as presented in the Consolidated Statement of Financial Position is the difference between the cash receipts and the cash disbursements.

(c) Basis of Financial Reporting

Revenues
All revenues are reported on the accrual basis of accounting. Cash received for which goods or services have not been provided is recorded as deferred revenue.

Investment income earned from restricted sources are deferred and recognized when the stipulations imposed have been met. Gains and losses on investments are not recognized in the Consolidated Statement of Operations until realized.

Government Transfers

Transfers from the Government of Canada and other governments are referred to as government transfers.

Government transfers and the associated externally restricted investment income are recorded as deferred capital contributions or deferred revenue if the eligibility criteria for use of the transfer, or the stipulations together with the ministry's actions and communications as to the use of the transfer, create a liability. These transfers are recognized as revenue as the stipulations are met and, when applicable, the Ministry complies with its communicated use of these transfers.

All other government transfers, without stipulations for the use of the transfer, are recorded as revenue when the transfer is authorized and the Ministry meets the eligibility requirements (if any).

Donations and Non-Government Grants

Donations and non-government grants are received from individuals, corporations, and private sector not-for-profit organizations. Donations and non-government grants may be unrestricted or externally restricted for operating or capital purposes. Unrestricted donations and non-government grants are recorded as revenue in the year received or in the year the funds are committed and the amounts can be reasonably estimated. Externally restricted donations, non-government grants and realized gains and losses for the associated externally restricted investment income are recorded as deferred revenue if the terms for their use, or the terms along with the Ministry's actions and communications as to the use, create a liability. These resources are recognized as the terms are met and, when applicable, the Ministry complies with its communicated use.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

c) Basis of Financial Reporting (continued)

Revenues (continued)

Grants and Donations for Land

The Ministry recognizes transfers and donations for the purchase of land as a liability when received, and as revenue when the Ministry purchases the land. The Ministry recognizes in-kind contributions of land as revenue at the fair value of the land. When the Ministry cannot determine the fair value, it records such in-kind contributions at a nominal value.

Expenses

Directly Incurred

Directly incurred expenses are those costs the Ministry has primary responsibility and accountability for. In addition to program operating expenses such as salaries, supplies, etc., directly incurred expenses also include:

- amortization of tangible capital assets;
- inventory consumed;
- pension costs, which comprise the cost of Ministry contributions for teachers of school jurisdictions and employer contributions for current service of employees during the year; and
- valuation adjustments, which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay, guarantees and indemnities, and teachers' pensions.

Grants are recognized as expenses when authorized and eligibility criteria, if any, are met and a reasonable estimate of the amounts can be made. Certain authorization and eligibility criteria are contained in the *Funding Manual for School Authorities*.

Incurred by Others

Services contributed by other related entities in support of the ministry's operations are not recognized and are allocated to programs to show the full cost in Schedule 3.

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration that would be agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of cash and cash equivalents, accounts receivable, accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short-term nature of these instruments. Fair values of loans and advances are not reported due to there being no organized financial market for the instruments and it is not practicable within constraints of timeliness or cost to estimate the fair value with sufficient reliability.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(c) Basis of Financial Reporting (continued)

Financial Assets

Financial assets are the Ministry's financial claims on external organizations and individuals and inventories for resale at the year end.

Cash and Cash Equivalents

Cash comprises cash on hand and demand deposits. Cash equivalents are short-term highly liquid investments that are readily convertible to known amounts of cash and that are subject to an insignificant risk of change in value. Cash equivalents are held for the purpose of meeting short-term commitments rather than for investment purposes.

Accounts Receivable

Accounts receivable are recorded at the lower of cost or net recoverable value. A valuation allowance is recorded when recovery is uncertain.

Portfolio Investments

Portfolio investments are recorded at cost less any write-downs associated with a loss in value that is other than a temporary decline. A write-down of a portfolio investment to reflect a loss in value is not reversed for a subsequent increase in value. Gains and losses on investments are recognized when an investment is sold or when there is a permanent impairment in the value of an investment.

Endowments are included in Financial Assets and Accumulated Surplus in the Consolidated Statement of Financial Position. Endowment contributions, matching contributions, and associated investment income allocated for preservation of endowment capital purchasing power are recognized in the Consolidated Statement of Operations in the period in which they were received. Donors have placed restrictions on their contribution to the endowment funds. Capital preservation, investment returns and the impact of inflation may also form restrictions on these funds.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(c) Basis of Financial Reporting (continued)

Liabilities

Liabilities represent present obligations of the Ministry to external organizations and individuals arising from transactions or events occurring before the year end. They are recorded when there is an appropriate basis of measurement and management can reasonably estimate the amount.

Liabilities include:

- all financial claims payable by Ministry at the year end;
- accrued employee vacation entitlements; and
- contingent liabilities where future liabilities are likely.

Debentures and Loans

Notes, debentures and mortgages are recorded at their face amount less unamortized discount, which includes issue expenses.

Where the Ministry has received restricted contributions which have not been fully used in the period, this gives rise to deferred revenue.

Public Private Partnerships (P3)

A public private partnership is a legally-binding contract between the Province and one or more public or private partners for the provision of assets and the delivery of services that allocates responsibilities and business risks among various partners.

The Ministry accounts for its P3 projects in accordance with the substance of the underlying agreements. Agreements that transfer substantially all the risks and rewards of ownership of the assets are classified as capital leases and are accounted for as follows:

- The capital asset value and the corresponding liabilities are recorded at the net present value (NPV) of the total capital payments discounted using the Government of Alberta's borrowing rate for long term debt at the time of signing of the P3 agreement.
- During construction, the capital assets (classified as work in progress) and the corresponding liability are recorded based on the estimated percentage complete or the terms of the agreement.
- Amortization on a straight-line basis over the estimated useful life commences when the asset is put into service.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(c) Basis of Financial Reporting (continued)

Liabilities (continued)

Liability for Contaminated Sites

Contaminated sites are a result of contamination of a chemical, organic or radioactive material or live organism that exceeds an environmental standard, being introduced into soil, water or sediment. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when all of the following criteria are met:

i. an environmental standard exists;
ii. contamination exceeds the environmental standard;
iii. the Ministry of Education is directly responsible or accepts responsibility;
iv. it is expected that future economic benefits will be given up; and
v. a reasonable estimate of the amount can be made.

Asset Retirement Obligations

Liabilities are recognized for statutory, contractual or legal obligations, associated with the retirement of tangible capital assets when those obligations result from the acquisition, construction, development or normal operation of the assets. The obligations are measured initially at fair value, determined using present value methodology, and the resulting costs capitalized into the carrying amount of the related asset. In subsequent periods, the liability is adjusted for the accretion of discount and any changes in the amount of timing of the underlying future cash flows. The capitalized asset retirement cost is amortized on the same basis as the related asset and the discount accretion is included in determining the results of operations.

Non Financial Assets

Non-financial assets are limited to tangible capital assets, inventories of supplies and prepaid expenses.

Tangible Capital Assets

Tangible capital assets of the ministry are recorded at historical cost and amortized on a straight-line basis over the estimated useful life of the assets. The threshold for capitalizing new systems development is $250,000 and the threshold for major enhancements is $100,000. The threshold for all other tangible capital assets is $5,000. All land is capitalized.

Amortization is charged only if the asset is put into service.

System development costs incurred in the preliminary project stage on an information technology project are not capitalized. They are expensed as incurred. Capitalization begins when the preliminary project stage is completed and management authorizes and commits to the project. Capitalization ends and amortization begins when the application is completed and ready for its intended use.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(c) Basis of Financial Reporting (continued)

Non Financial Assets (continued)

Tangible Capital Assets (continued)

Donated tangible capital assets are recorded at their fair value at the time of contribution.

When physical assets (tangible capital assets and inventories) are gifted or sold for a nominal sum, the net book value of these physical assets less any nominal proceeds are recorded as grants in kind. Unrealized gains and losses on transfers to controlled entities are eliminated on consolidation.

Prepaid Expenses

Prepaid expenses are recorded at cost and amortized based on the terms of the agreement.

Foundations

Certain foundations have been established under various acts and some are licensed as charitable organizations for the purpose of raising funds for the benefit of school jurisdictions or educational programs. These foundations are separate entities and are not consolidated in the accounts of the Ministry or the school jurisdictions.

Payments Under Reciprocal and Other Agreements

The Ministry entered into agreements with other provincial governments, the Federal Government and the Workers' Compensation Board to provide services on their behalf.

Expenses incurred and revenue earned in the provision of services under these agreements are recorded in the records of the service providers and are not included in these consolidated financial statements. Amounts paid and recovered under these agreements are disclosed in Note 18.

Measurement Uncertainty
(*in thousands*)

Measurement uncertainty exists when there is a variance between the recognized or disclosed amount and another reasonably possible amount. The accounts of the school jurisdictions are consolidated based on the results of their latest financial year end, August 31. Estimation of transactions for the period between August 31 and March 31 is subject to measurement uncertainty. While best estimates have been used for reporting items subject to measurement uncertainty, management considers that it is possible, based on existing knowledge, that changes in future conditions in the near term could require a material change in the recognized amounts. Near term is defined as a period of time not to exceed one year from the date of the financial statements.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(c) Basis of Financial Reporting (continued)

Measurement Uncertainty (continued)
(*in thousands*)

The teachers' pension (recovery) or provision recorded/disclosed as ($22,513) (2015: ($6,224)) and the teachers' pension liability of $614,278 (2015: $636,791) recorded/disclosed in these financial statements is subject to measurement uncertainty. Actual experience may vary from the assumptions used in the calculations. Note 14 discloses further information on the Teachers' Pension Plan.

The method for calculating Education Property Tax and timing of increases is subject to uncertainty.

(d) Change in Accounting Policy

Adoption of the Net Debt Model

The net debt model (with reclassification of comparatives) has been adopted for the presentation of the consolidated financial statements. Net debt or net financial assets is measured as the difference between the Ministry's financial assets and liabilities.

The effect of this change results in changing the presentation of the Consolidated Statement of Financial Position and adding the Consolidated Statement of Changes in Net Debt.

Note 3 Future Accounting Changes

In June 2015 the Public Sector Accounting Board issued the following accounting standards:

- **PS 2200 Related party disclosures and PS 3420 Inter-entity transactions (effective April 1, 2017)**

  PS 2200 defines a related party and establishes disclosures for related party transactions; PS 3420 establishes standards on how to account for and report transactions between public sector entities that comprise a government's reporting entity from both a provider and recipient perspective. Management is currently assessing the impact of these new standards on the consolidated financial statements.

- **PS 3210 Assets, PS 3320 Contingent Assets, and PS 3380 Contractual Rights (effective April 1, 2017)**

  PS 3210 provides guidance for applying the definition of assets set out in FINANCIAL STATEMENT CONCEPTS, Section PS 1000, and establishes general disclosure standards for assets; PS 3320 defines and establishes disclosure standards on contingent assets; PS 3380 defines and establishes disclosure standards on contractual rights. Management is currently assessing the impact of these standards on the consolidated financial statements.

- **PS 3430 Restructuring Transactions (effective April 1, 2018)**

  This standard provides guidance on how to account for and report restructuring transactions by both transferors and recipients of assets and/or liabilities, together with related program or operating responsibilities. Management is currently assessing the impact of these standards on the consolidated financial statements.

PS 3450 Financial Instruments

In June 2011 the Public Sector Accounting Board issued this accounting standard and subsequently extended the effective date to April 1, 2019. The Ministry has not yet adopted this standard and has the option of adopting it in fiscal year 2019-20 or earlier. Adoption of this standard requires corresponding adoption of: PS 2601, Foreign Currency Translation; PS 1201, Financial Statement Presentation; and PS 3041, Portfolio Investments in the same fiscal period. These standards provide guidance on: recognition, measurement, and disclosure of financial instruments, standards on how to account for and report transactions that are denominated in a foreign currency; general reporting principles and standards for the disclosure of information in financial statements; and how to account for and report portfolio investments. Management is currently assessing the impact of these standards on the consolidated financial statements.

Note 4 Cash and Cash Equivalents

(*in thousands*)

Cash and cash equivalents include deposits in the Consolidated Cash Investment Trust Fund (CCITF) of the Province of Alberta. The CCITF is managed with the objective of providing competitive interest income to depositors while maintaining appropriate security and liquidity of depositors' capital. The portfolio is comprised of high quality, short-term securities with a maximum term to maturity of 90 days. As at March 31, 2016, securities held by the Fund have a time-weighted return of 0.82 per cent per annum (2015: 1.18 per cent per annum). Due to the short-term nature of CCITF investments, the carrying value approximates fair value.

	2016	2015
Cash	$ 1,162,844	$ 1,222,005
Cash Equivalents[1]		
Government of Canada, directed and guaranteed	18,110	15,164
Provincial, directed and guaranteed	1,187	1,287
Corporate	1,254	1,157
Pooled Investment funds	2,802	2,907
	23,353	20,515
	$ 1,186,197	$ 1,242,520

(1) Cash equivalents include fixed-income securities that have terms to maturity of less than 90 days.

Note 5 Accounts Receivable

(*in thousands*)

	2016			2015
	Gross Amount	Allowance For Doubtful Accounts	Net Realizable Value	Net Realizable Value
Accounts Receivable				
Government of Canada	$ 18,651	$ -	$ 18,651	$ 19,526
Requisitions from Municipalities	1,582	(1,216)	366	232
Accounts of School Jurisdictions [1]	131,010	(11,032)	119,978	136,619
Other	4,018	(119)	3,899	9,597
	$ 155,261	$ (12,367)	$ 142,894	$ 165,974

(1) Includes $19,814 (2015: $30,515) from Alberta Finance for the principal portion of school board supported debentures.

Accounts receivable are unsecured and non-interest bearing.

Note 6 Portfolio Investments
(in thousands)

	2016		2015	
	Cost	Fair Value	Cost	Fair Value
Interest bearing securities[1]				
Deposits and short-term securities	$ 143,911	$ 144,958	$ 144,571	$ 145,299
Bonds and mortgages[2]	61,513	65,347	35,803	39,169
	205,424	210,305	180,374	184,468
Equities				
Canadian public equities	20,400	21,942	5,197	32,950
Global developed public equities	4,781	8,958	11,822	23,920
	25,181	30,900	17,019	56,870
	$ 230,605	$ 241,205	$ 197,393	$ 241,338

	Cost	Fair Value	Cost	Fair Value
Operating	$ 223,245	$ 233,507	$ 190,227	$ 232,577
Endowments	7,360	7,698	7,166	8,761
	$ 230,605	$ 241,205	$ 197,393	$ 241,338

The following is the maturity structure based on principal amount:

	2016	2015
Under 1 Year	13%	1%
1 to 5 Years	82%	83%
6 to 10 Years	3%	2%
11 to 20 Years	2%	10%
Over 20 Years	0%	4%
	100%	100%

(1) The amounts held as portfolio investments by Crown controlled SUCH sector organizations are consolidated line-by-line. Fixed income securities reported by school jurisdictions have an approximate effective market yield of 1.90 per cent per annum (2015: 1.97 per cent).

(2) Three school jurisdictions have invested in the Southern Alberta Wind Farm project for a total project cost of $6,400. The provincial government has contributed $3,200 towards the project. The investment will be repaid over 20 years including interest at 5.0 per cent per annum.

Note 7 Endowments

(*in thousands*)

Endowment funds are included in financial assets in the Consolidated Statement of Financial Position. Donors have placed restrictions on their contributions to the endowment funds of school jurisdictions. The principal restriction is that the original contribution should not be spent except where legislation allows for encroachment on the capital of the endorsement. Capital preservation, investment returns, and the impact of inflation may also form restrictions on these funds.

	2016	2015
Balance at beginning of year	$ 7,166	$ 6,600
Net Increase to Endowments	191	566
Reinvested income	3	-
Endowment funds of school jurisdictions	$ 7,360	$ 7,166

Note 8 Accounts Payable and Accrued Liabilities

(*in thousands*)

	2016	2015
Accounts Payable and Accrued Liabilities	$ 345,588	$ 321,455
Manpower Accruals[1]	543,465	511,774
Employee Future Benefits[2]	55,363	58,533
Asset Retirement Obligations[3]	3,586	327
	$ 948,002	$ 892,089

(1) Includes $501,800 (2015: $472,795) in accrued payroll and vacation pay for school jurisdiction certificated and non-certificated staff and $8,303 (2015: $7,819) in accrued payroll and vacation pay for Department of Education staff.

(2) School jurisdiction employee future benefit plans consist of defined benefit and defined contribution plans for post-employment and post-retirement benefits, including health benefits, dental coverage, life insurance, and retiring allowances. Obligations are accrued and related costs expensed in accordance with the terms of various contracts of employment and collective agreements. The cost of employee future benefits is actuarially determined using the projected benefit method prorated on service and management's best estimate of salary escalation, retirement ages of employees, and expected health and dental care costs. The obligation is amortized over the average remaining service life of employees.

(3) A total of three (2015: three) school jurisdictions reported AROs for central office buildings and school sites; five AROs totaling $3,586 (2015: one totaling $327) were recorded as a liability by three school jurisdictions. The liability, in most cases, cannot be reasonably estimated and the dates of disposition or renovation are unknown.

Note 9 Liabilities Under Public Private Partnerships
(*in thousands*)

The Ministry has entered into contracts for the design, finance, build and maintenance of the following projects as public private partnerships: ASAP I, ASAP II and ASAP III.

The details of the 30 year contracts for those projects already operational are as follows:

Project	Contractor	Date contract entered into	Completion date	Date capital payments began[1]
ASAP I	BBPP Alberta Schools Ltd.	September 10, 2008	June 1, 2010	July 27, 2010
ASAP II	B2L Partnership	April 15, 2010	June 30, 2012	August 10, 2012
ASAP III	ABC Schools Partnership	September 13, 2012	June 30, 2014	July 10, 2014

(1) Capital payments began on the date specified or upon completion of the project, whichever is later.

The calculation of the capital liabilities under public private partnerships is as follows:

	Total	
	2016	2015 Restated
Liabilities at Beginning of Year	$ 656,494	$ 658,620
Additions to Liabilities during the Year	-	9,613
Principal Payments	(12,981)	(11,739)
Liabilities at End of Year	$ 643,513	$ 656,494

Estimated payment requirements for each of the next five years and thereafter are as follows:

	Total
2016-17	$ 43,478
2017-18	43,478
2018-19	43,478
2019-20	43,478
2020-21	43,478
Thereafter	879,984
	1,097,374
Less Net Present Value of Interest	(453,861)
Total Liabilities	$ 643,513

Note 10 Debentures and Loans

(*in thousands*)

	Maturity	Interest Rate	2016 Carrying Value[1]	2015 Carrying Value
Debentures[2]	1-4 years	7.5% - 12%	$ 19,814	$ 30,515
Loans	1-17 years	2.7% - 6.9%	24,080	25,527
			$ 43,894	$ 56,042

(1) Fair values of debentures and loans are not reported as no organized financial market for the instruments exists; it is not practicable within constraints of timeliness or cost to estimate the fair value with sufficient reliability.

(2) Debentures are payable to the Alberta Capital Finance Authority. The debentures are fully supported by Alberta Finance (Note 5).

Principal payments in each of the next five years and thereafter are as follows:

2017	$ 10,354
2018	7,764
2019	5,187
2020	2,944
2021	1,502
Thereafter	16,143
	$ 43,894

Note 11 Capital Leases

(*in thousands*)

	2016	2015
Capital leases secured by tangible capital assets, including building, computer and equipment with various interest rates and maturity dates to 2031.	$ 144,688	$ 143,259
	$ 144,688	$ 143,259

Payment terms are as follows:

2017	$ 13,924
2018	14,988
2019	13,485
2020	12,606
2021	11,329
Thereafter	139,314
Total Payments	205,646
Less Interest	60,958
Total	$ 144,688

Note 12 Deferred Capital Contributions
(*in thousands*)

	2016	2015
Unspent deferred capital contributions (a)	$ 11,214	$ 12,507
Spent deferred capital contributions (b)	74,174	70,609
	$ 85,388	$ 83,116

(a) Unspent deferred capital contributions

	2016			2015
	Government of Alberta	Non-government	Total	Total
Balance, beginning of year	$ 9,810	$ 2,697	$ 12,507	$ 12,984
Received/receivable during year	535	9,272	9,807	1,783
Write offs and adjustments	(6,041)	8,992	2,951	-
Transferred to spent deferred capital contributions	(2,156)	(11,895)	(14,051)	(2,260)
Balance, end of year	$ 2,148	$ 9,066	$ 11,214	$ 12,507

(b) Spent deferred capital contributions

	2016			2015
	Government of Alberta	Non-government	Total	Total
Balance, beginning of year	$ 22,232	$ 48,377	$ 70,609	$ 70,468
Transferred from unspent deferred capital contributions	2,156	11,895	14,051	2,260
Less amounts recognized as revenue	(8,908)	(1,578)	(10,486)	(2,119)
Balance, end of year	$ 15,480	$ 58,694	$ 74,174	$ 70,609

Note 13 Liability for Contaminated Sites

(*in thousands*)

The composition of liabilities is as follows:

	2016	2015
Liabilities, beginning of year	$ 3,165	$ -
Additions to liabilities during the year	-	3,165
Change in estimate related to existing sites	(3,165)	-
Remediation work performed	-	-
Liabilities, end of year	$ -	$ 3,165

One jurisdiction has accepted responsibility to perform remediation work at Edberg, Lougheed, Strome and Rosalind due to asbestos. A liability has not been recorded due to the fact that there are no plans in the foreseeable future for remediation and a reasonable estimate of the amounts cannot be made. No future economic benefits are expected to be given up in relation to the remediation.

Note 14 Pension Plans

(a) Teachers' Pension Plan

(*in millions or thousands*)

The Alberta Teachers' Retirement Fund Board (ATRFB) is trustee and administrator of the teachers' pension plan. The ATRFB operates under the authority of the *Teachers' Pension Plans Act*. The Act requires all teachers under contract with school jurisdictions in Alberta to contribute to the teachers' pension plan.

Under the *Teachers' Pension Plans Act*, for pensionable service credited after August 1992, the Department is responsible for 50 per cent of the unfunded liability, any current service costs and certain cost-of-living benefits.

Effective April 1, 2007, Alberta Treasury Board and Finance assumed responsibility for the employer-contributor funding related to the unfunded liability for pensionable service credited before September 1992.

The plan's liability for pension benefits is based upon actuarial valuations using the projected benefit method prorated on service. The latest actuarial valuation was as of August 31, 2015. The August 31, 2015 actuarial study was based on economic assumptions including a salary escalation rate of 3.50 per cent, price inflation of 2.50 per cent, and a discount rate of 6.00 per cent. The study indicated a deficiency of net assets over the actuarial value of accrued pension benefits. The unfunded liability was extrapolated to March 31, 2016.

Note 14 Pension Plans (continued)

(a) Teachers' Pension Plan (continued)
(in millions or thousands)

The actual return on plan assets was 8.30 per cent for the year ended August 31, 2015 (2014 restated: 18.90 per cent). Demographic assumptions used in the valuation reflect the experience of the plan.

	(in millions)			
			Alberta Education	
	Post-1992 Plan Total	Teachers' Portion	2016	2015
Actuarial asset value	$ 12,803	$ 6,402	$ 6,401	$ 5,667
Actuarial liabilities	(11,420)	(5,690)	(5,730)	(5,459)
Unamortized deferred gain [1]	(1,285)	-	(1,285)	(845)
Teachers' pension (liability) surplus	$ 98	$ 712	$ (614)	$ (637)

(1) Unamortized deferred losses / (gains) are amortized over Expected Average Remaining Service Life (EARSL) of between 10.4 to 11.4 years. EARSL is 11.4 years at March 31, 2016

The March 31, 2016 extrapolation was based on economic assumptions including a salary escalation rate of 3.00 per cent and price inflation of 2.00 per cent. The discount rate used for liabilities was 6.80 per cent (2015: 7.00 per cent).

The assumptions used in the valuation and extrapolation are based on Ministry management's best estimates of future events. The plan's future experience will vary from the assumptions. Any difference between the actuarial assumptions and future experience will emerge as gains or losses in future valuations.

In the Consolidated Statement of Operations, contributions by the Ministry towards current service in the Alberta Teachers' Pension Plan and the increase in the Province's share of the unfunded liability are included in Instruction – ECS to Grade 12.

	(in thousands)	
	2016	2015
Current service contribution	$ 409,254	$ 394,381
Pension valuation adjustment	(22,513)	(6,224)
Total teachers' pension expense	$ 386,741	$ 388,157

The valuation adjustment is calculated based on the estimated changes in the value of the plan's assets, liabilities and the amortization of experience gains and losses.

The financial statements of the Alberta Teachers' Retirement Fund Board provide further information on this defined benefit plan. The Ministry's Annual Report for the year ended March 31, 2016 includes financial information compiled from Alberta Teachers' Retirement Fund Board audited financial statements for the year ended August 31, 2015.

Note 14 Pension Plans (continued)

(b) Other Pension Plans
(*in thousands*)

The Ministry participates in these multi-employer pension plans: the Management Employees Pension Plan, the Public Service Pension Plan and the Supplementary Retirement Plan for Public Service Managers. The expense for these pension plans is equivalent to the annual contributions of $10,422 for the year ended March 31, 2016 (2015: $10,168). At December 31, 2015 the Local Authorities Pension Plan reported a deficiency of $923,416 (2014: deficiency of $2,454,636).

At December 31, 2015, the Management Employees Pension Plan reported a surplus of $299,051 (2014: surplus of $75,805) and the Public Service Pension Plan reported a deficiency of $133,188 (2014: deficiency of $803,299). At December 31, 2015, the Supplementary Retirement Plan for Public Service Managers had a deficiency of $16,305 (2014: deficiency of $17,203).

The Ministry also participates in two multi-employer Long-Term Disability Income Continuance Plans. At March 31, 2016, the Bargaining Unit Plan reported an actuarial surplus of $83,006 (2015: surplus of $86,888) and the Management, Opted Out and Excluded Plan an actuarial surplus of $29,246 (2015: surplus $32,343). The expense for these two plans is limited to the employer's annual contributions for the year.

The school jurisdictions participate in a multi-employer pension plan, the Local Authorities Pension Plan. The expense recorded in these financial statements equals the annual contributions of $115,719 (2015: $106,778).

Note 15 Tangible Capital Assets
(*in thousands*)

	2016					2015
	Land	Buildings and Construction in Progress[1]	Equipment and Vehicles[2]	Computer Hardware and Software	Total	Total
Estimated Useful Life		10-50 years	3-20 years	2-15 years		
Historical Cost						
Beginning of year	$ 92,352	$ 8,836,783	$ 766,491	$ 391,364	$ 10,086,990	$ 9,778,230
Transfers in (out)[3][4]	-	(1,250)	(1,384)	1,384	(1,250)	1,621
Additions	4,299	961,447	53,751	34,939	1,054,436	363,155
Disposals, including write-downs	(822)	(12,076)	(27,584)	(9,024)	(49,506)	(56,016)
	$ 95,829	$ 9,784,904	$ 791,274	$ 418,663	$ 11,090,670	$ 10,086,990
Accumulated Amortization						
Beginning of year		$ 3,788,892	$ 554,387	$ 289,973	$ 4,633,252	$ 4,374,560
Transfers in (out)[3][4]		142	(1,267)	1,267	142	-
Adjustment to accumulated amortization		-	-	-	-	-
Amortization expense		239,613	54,282	37,590	331,485	$306,140
Effect of Disposals		(10,802)	(26,237)	(8,735)	(45,774)	(47,448)
		$ 4,017,845	$ 581,165	$ 320,095	$ 4,919,105	$ 4,633,252
Net Book Value at March 31, 2016	$ 95,829	$ 5,767,059	$ 210,109	$ 98,568	$ 6,171,565	
Net Book Value at March 31, 2015	$ 92,352	$ 5,047,891	$ 212,104	$ 101,391		$ 5,453,738

(1) Tangible capital assets include $927,936 (2015: $310,374) in construction in progress which will not be amortized until the buildings are completed and in use. The cost of buildings under capital lease is $184,800 (2015 - restated: $170,517) and accumulated amortization on those buildings is $45,654 (2015 - restated: $36,586).

(2) Includes $132,455 (2015: $135,715) in Net Book Value of Equipment and $77,654 (2015: $76,388) in Net Book Value of Vehicles.

(3) Portable housing units (5) with net book value of $229 were transferred in to the Department of Education from Alberta Social Housing Corporation. They were subsequently disposed of by the Department of Education and the titles were transferred to Northland School Division

(4) Computer Hardware which was originally included in Equipment was re-classed to Computer Hardware and Software.

Note 16 Contingent Liabilities

(*in thousands*)

Contingent liabilities are possible obligations that may result in the future sacrifice of economic benefits arising from existing conditions or situations involving uncertainty.

Taxpayers may appeal to request adjustments to their assessment from their local Assessment Review Boards, Municipal Government Board and/or the Court of Queen's Bench. The Fund has recorded an allowance for anticipated assessment adjustments and appeals of $78 (2015: $86). The method for determining the allowance is based on any outstanding current year refunds not yet processed at March 31, 2016 plus a five year average of prior year refunds at March 31, 2016. Previously, the current year refund allowance was based on one quarter of a five year average at December 31st and the prior year refunds were based on a five year average at December 31st.

The Ministry is involved in legal matters where damages are being sought. These matters may give rise to contingent liabilities.

The Ministry has been named in 328 (2015: 131) claims of which the outcome is not determinable. Of these claims, 272 (2015: 17) have specified amounts totaling $1,667,051 (2015: $108,167). The remaining 56 (2015: 114) claims have no amounts specified. Included in the total claims, two claims totaling $1,150 (2015: two claims totaling $94,800) are covered in part by the Alberta Risk Management Fund. The resolution of indeterminable claims may result in a liability, if any, that may be significantly lower than the claimed amount.

Note 17 Contractual Obligations

(*in thousands*)

Contractual obligations are obligations of the Ministry that will become liabilities in the future when the terms of the contracts or agreements are met.

	2016	2015 Restated
Obligations under operating leases, contracts, and programs	$ 394,828	$ 382,577
Obligations under capital contracts	592,973	230,812
Obligations under public private partnerships		
Operations and maintenance payments	353,916	364,292
	$ 1,341,717	$ 977,681

Note 17 Contractual Obligations (continued)
(*in thousands*)

Estimated payment requirements for each of the next five years and thereafter are as follows:

Obligations Under Operating Leases, Contracts, and Programs

	Total
2016-17	$ 168,380
2017-18	87,976
2018-19	51,851
2019-20	30,704
2020-21	11,801
Thereafter	44,116
	$ 394,828

Obligations under Capital Contracts

	Total
2016-17	$ 476,700
2017-18	107,855
2018-19	7,618
2019-20	800
2020-21	-
Thereafter	-
	$ 592,973

Obligations under Public Private Partnerships

Operations and Maintenance Payments

	Total
2016-17	$ 10,468
2017-18	10,473
2018-19	10,230
2019-20	10,234
2020-21	10,356
Thereafter	302,155
	$ 353,916

Note 18 Payments Under Agreement
(*in thousands*)

The Ministry has entered agreements to deliver programs and services that are funded by the program sponsors in the table below. Costs under this agreement are incurred by the Ministry under authority in Section 25 of the *Financial Administration Act*. Accounts receivable includes $2,707 (2015: $2,366) relating to these payments under agreement.

Amounts paid and payable under agreements with program sponsors are as follows:

	2016	2015
Capital Partnerships[1]	$ 341	$ 4,742

(1) Includes the Town of Beaumont, Municipality of Wood Buffalo, Northern Lakes College, and Gift Lake Metis Settlement.

Note 19 Subsequent Event

In early May, wildfires seriously affected Fort McMurray and parts of the Regional Municipality of Wood Buffalo. The government is in the process of providing financial assistance for uninsurable loss and damage through its Disaster Recovery Programs (DRP). The DRP is administered and funded by Alberta Emergency Management Agency through the authority of the Disaster Recovery Regulation.

The Province, subject to certain criteria, may recover part of the above costs from the Federal Government through the Disaster Financial Assistance Arrangement, pending approval through its Order in Council.

The financial impact on the Department of Education may be significant; however, its full extent is uncertain at this stage.

Note 20 Comparative Figures

Certain 2015 figures have been reclassified to conform to the 2016 presentation.

Note 21 Approval of Financial Statements

The consolidated financial statements were approved by the Senior Financial Officer and the Deputy Minister.

Schedule to the Consolidated Financial Statements

Year ended March 31, 2016

Schedule 1

Consolidated Revenues

	2016	2015
	(in thousands)	
Education Property Taxes	$ 2,254,803	$ 2,102,296
Transfers from Government of Canada		
French Language Program	11,000	16,977
First Nation Education	99,473	94,317
	110,473	111,294
Premiums, Fees and Licences		
Instruction Resource Fees	173,606	158,980
Transportation Fees	38,508	34,396
Other Fees	4,394	4,920
	216,508	198,296
Investment Income	28,447	19,966
Internal Government Transfers		
Alberta Finance - Debentures	2,830	4,301
Other Government of Alberta	26,504	33,098
	29,334	37,399
Fundraising, Gifts, and Donations	91,593	95,979
Other Revenue		
Other Authorities	1,433	583
Rental of Facilities	23,478	23,136
Refund of Expenditures	924	(42,768)
Other [1]	151,989	149,198
	177,824	130,149
Total Revenues	$ 2,908,982	$ 2,695,379

[1] Other revenue includes sales and services of $120.4 million (2015: $119.3 million) and gain on disposal of tangible capital assets of $3.9 million (2015: $0.6 million).

Schedule to the Consolidated Financial Statements

Year ended March 31, 2016

Schedule 2

Consolidated Expenses – Directly Incurred Detailed by Object

	2016	2015
	(in thousands)	
Salaries, Wages and Employee Benefits	$ 5,784,822	$ 5,583,899
Supplies and Services	1,521,956	1,415,689
Grants	290,464	272,942
Amortization of Tangible Capital Assets (Note 15)	331,485	306,140
Pension Provision	(22,513)	(6,224)
Other	44,193	58,607
Total Expenses	$ 7,950,407	$ 7,631,053

Schedule to the Consolidated Financial Statements

Year ended March 31, 2016

Schedule 3

Consolidated Allocated Costs

Program	2016 Actual					2015 Actual
		Expenses - Incurred by Others				
	Expenses [1]	Accommodation Costs [2]	Legal Services [3]	Other Costs [4]	Total Expenses	Total Expenses
			(in thousands)			
Ministry Support Services	$ 22,847	$ 5,552	$ 1,174	$ 4,030	$ 33,603	$ 34,906
Instruction - ECS to Grade 12	5,816,794	-	-	-	5,816,794	5,617,872
Operations and Maintenance	749,416	-	-	-	749,416	604,104
Student Transportation	338,598	-	-	-	338,598	345,920
School Facilities - Amortization	325,096	-	-	-	325,096	301,009
Governance and System Administration	242,679	-	-	-	242,679	253,165
Program Support Services	151,814	11,931	-	-	163,745	173,088
Accredited Private Schools	245,628	-	-	-	245,628	233,772
Basic Education Programs	34,132	2,300	-	-	36,432	48,073
2013 Alberta Flooding	-	-	-	-	-	2,570
Debt Servicing	45,916	-	-	-	45,916	46,741
Pension Provision	(22,513)	-	-	-	(22,513)	(6,224)
	$ 7,950,407	$ 19,783	$ 1,174	$ 4,030	$ 7,975,394	$ 7,654,996

(1) Expenses – Directly Incurred per the Consolidated Statement of Operations.

(2) Costs allocated to the Ministry by square footage and distributed based on the number of employees supporting each program.

(3) Legal Services expense is allocated by the number of hours utilized by each program.

(4) Other Costs includes the services the Ministry receives under contracts managed by Service Alberta.

Schedule to the Consolidated Financial Statements

Year ended March 31, 2016

Schedule 4

Consolidated Related Party Transactions

Related parties are those entities consolidated or accounted for on a modified equity basis in the Province of Alberta's consolidated financial statements. Related parties also include key management personnel in the Ministry.

The Ministry and its employees paid or collected certain taxes and fees set by regulation for permits, licenses and other charges. These amounts incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Ministry had the following transactions with related parties recorded in the Consolidated Statement of Operations and the Consolidated Statement of Financial Position at the amount of consideration agreed upon between the related parties.

The Ministry receives services under contracts managed by Service Alberta. Any commitments under these contracts are reported by Service Alberta.

	2016	2015
	(in thousands)	
Revenues		
Debenture Interest	$ 2,830	$ 4,301
Grants	18,603	50,499
Sales and Other	7,901	8,409
	$ 29,334	$ 63,209
Expenses		
Grants	$ 543	$ 1,321
Services, Contracts, Supplies and Other	33,986	30,663
Interest	5,343	7,244
	$ 39,872	$ 39,228
Tangible Capital Assets Transferred In [1]	$ 229	$ 1,621
Receivable From	$ 27,973	$ 40,532
Payable to	$ 5,350	$ 13,625
Contractual Obligations	$ 3,714	$ 215
Debt to Related Parties	$ 41,202	$ 49,887

(1) Portable housing units with net book value of $0.23 million (2015: $1.62 million) were transferred in to the Ministry of Education from Alberta Social Housing Corporation.

Schedule to the Consolidated Financial Statements

Year ended March 31, 2016

Schedule 4 (continued)

Consolidated Related Party Transactions

The Ministry also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the consolidated financial statements and are disclosed in Schedule 3.

	(in thousands)	
	Other Entities	
	2016	**2015**
Expenses - Incurred by Others		
Accommodation	$ 19,783	$ 18,728
Legal Services	1,174	1,116
Other	4,030	4,099
	$ 24,987	$ 23,943

Schedule 5

Entities Included in Consolidated Financial Statements of the Ministry of Education

Department of Education
Alberta School Foundation Fund
Public, Separate and Francophone School Jurisdictions and Charter Schools:

- Almadina School Society
- Aspen View Public School Division No. 78
- Aurora School Ltd.
- Battle River Regional Division No. 31
- Black Gold Regional Division No. 18
- Boyle Street Education Centre
- Buffalo Trail Public Schools Regional Division No. 28
- Calgary Arts Academy Society
- Calgary Girls' School Society
- Calgary Roman Catholic Separate School District No. 1
- Calgary School District No. 19
- Canadian Rockies Regional Division No. 12
- CAPE - Centre for Academic and Personal Excellence Institute
- Chinook's Edge School Division No. 73
- Christ the Redeemer Catholic Separate Regional Division No. 3
- Clearview School Division No. 71
- Connect Charter School Society
- East Central Alberta Catholic Separate Schools Regional Division No. 16
- East Central Francophone Education Region No. 3
- Edmonton Catholic Separate School District No. 7
- Edmonton School District No. 7
- Elk Island Catholic Separate Regional Division No. 41
- Elk Island Public Schools Regional Division No. 14
- Evergreen Catholic Separate Regional Division No. 2
- Foothills School Division No. 38
- Fort McMurray Public School District No. 2833
- Fort McMurray Roman Catholic Separate School District No. 32
- Fort Vermilion School Division No. 52
- Foundations for the Future Charter Academy Charter School Society
- Golden Hills School Division No. 75
- Grande Prairie Roman Catholic Separate School District No. 28
- Grande Prairie School District No. 2357
- Grande Yellowhead Public School Division No. 77
- Grasslands Regional Division No. 6
- Greater North Central Francophone Education Region No. 2

Schedule to the Consolidated Financial Statements

Year ended March 31, 2016

Schedule 5 (continued)

Entities Included in Consolidated Financial Statements of the Ministry of Education

Public, Separate and Francophone School Jurisdictions and Charter Schools (continued):

Greater St. Albert Roman Catholic Separate School District No. 734
High Prairie School Division No. 48
Holy Family Catholic Regional Division No. 37
Holy Spirit Roman Catholic Separate Regional Division No. 4
Horizon School Division No. 67
Lakeland Roman Catholic Separate School District No. 150
Lethbridge School District No. 51
Living Waters Catholic Regional Division No. 42
Livingstone Range School Division No. 68
Medicine Hat Catholic Separate Regional Division No. 20
Medicine Hat School District No. 76
Mother Earth's Children's Charter School Society
New Horizons Charter School Society
Northern Gateway Regional Division No. 10
Northern Lights School Division No. 69
Northland School Division No. 61
Northwest Francophone Education Region No. 1
Palliser Regional Division No. 26
Parkland School Division No. 70
Peace River School Division No. 10
Peace Wapiti School Division No. 76
Pembina Hills Regional Division No. 7 (including Alberta Distance Learning Centre)
Prairie Land Regional Division No. 25
Prairie Rose School Division No. 8
Red Deer Catholic Regional Division No. 39
Red Deer Public School District No. 104
Rocky View School Division No. 41
St. Albert Public School District No. 5565
St. Paul Education Regional Division No. 1
St. Thomas Aquinas Roman Catholic Separate Regional Division No. 38
Sturgeon School Division No. 24
Suzuki Charter School Society
The Southern Francophone Education No. 4
Valhalla School Foundation
Westmount Charter School Society
Westwind School Division No. 74
Wetaskiwin Regional Division No. 11
Wild Rose School Division No. 66
Wolf Creek School Division No. 72

Department of Education
FINANCIAL STATEMENTS

Financial Statements
March 31, 2016

Independent Auditor's Report

Statement of Operations

Statement of Financial Position

Statement of Change in Net Debt

Statement of Cash Flows

Notes to the Financial Statements

Schedule 1 Revenues

Schedule 2 Credit or Recovery

Schedule 3 Expenses – Directly Incurred Detailed by Object

Schedule 4 Lapse/Encumbrance

Schedule 5 Lottery Fund Estimates

Schedule 6 Salary and Benefits Disclosure

Schedule 7 Related Party Transactions

Schedule 8 Allocated Costs

Independent Auditor's Report

AUDITOR GENERAL *Alberta*

To the Minister of Education

Report on the Financial Statements

I have audited the accompanying financial statements of the Department of Education, which comprise the statement of financial position as at March 31, 2016, and the statements of operations, change in net debt and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Department of Education as at March 31, 2016, and the results of its operations, its changes in net debt and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

[Original signed by Merwan N. Saher FCPA, FCA]

Auditor General

June 2, 2016

Edmonton, Alberta

Statement of Operations

Year ended March 31, 2016

	2016 Budget	2016 Actual	2015 Actual
		(in thousands)	
Revenues (Note 2(b) and Schedule 1)			
Government Transfers			
Federal French Language Program	$ 11,000	$ 11,000	$ 16,977
Premiums, Fees and Licences	3,729	4,393	4,920
Refunds of Expense	1,500	6,471	2,781
Other Revenue	1,500	1,204	2,927
	17,729	23,068	27,605
Expenses - Directly Incurred (Note 2(b), Schedule 3, 4 and 8)			
Programs			
Ministry Support Services	23,649	22,847	24,747
Operating Support for Public and Separate Schools	3,934,138	3,984,403	3,882,300
School Facilities	1,233,806	964,458	784,123
Basic Education Programs	70,389	63,483	78,501
Accredited Private Schools and Early Childhood Service Operators	239,210	245,628	233,772
Debt Servicing School Facilities	30,490	30,490	29,856
Amortization of Tangible Capital Assets (Note 6)	7,017	6,389	5,130
Teachers' Pension (Note 9(a))	446,126	386,741	388,157
2013 Alberta Flooding	17,660	-	7,141
	6,002,485	5,704,439	5,433,727
Annual Deficit	$ (5,984,756)	$ (5,681,371)	$ (5,406,122)

The accompanying notes and schedules are part of these financial statements.

Statement of Financial Position

As at March 31, 2016

	2016	2015
	(in thousands)	
Financial Assets		
Cash and Cash Equivalents	$ 39	$ 101
Accounts Receivable (Note 3)	24,725	29,125
	24,764	29,226
Liabilities		
Accounts Payable and Accrued Liabilities (Note 4)	67,350	59,048
Liabilities under Public Private Partnerships (Note 5)	643,513	656,494
Teachers' Pension Liability (Note 9 (a))	614,278	636,791
	1,325,141	1,352,333
Net Debt	(1,300,377)	(1,323,107)
Non-Financial Assets		
Tangible Capital Assets (Note 6)	18,480	19,962
Prepaid Expenses	832	720
Net Liabilities	$ (1,281,065)	$ (1,302,425)
Net Liabilities at Beginning of Year	$ (1,302,425)	$ (1,311,587)
Annual Deficit	(5,681,371)	(5,406,122)
Net Financing Provided from General Revenues	5,702,731	5,415,284
Net Liabilities at End of Year	$ (1,281,065)	$ (1,302,425)

Contingent Liabilities and Contractual Obligations are presented in Notes 7 and 8

The accompanying notes and schedules are part of these financial statements.

Statement of Change in Net Debt

Year ended March 31, 2016

	2016		2015
	Budget	Actual	Actual
		(in thousands)	
Annual Deficit	$ (5,984,756)	$ (5,681,371)	$ (5,406,122)
Acquisition of Tangible Capital Assets (Note 6)	(5,850)	(5,685)	(5,962)
Amortization of Tangible Capital Assets (Note 6)	7,017	6,389	5,130
Loss on Disposal of Tangible Capital Assets (Note 6)	251	229	1,616
Write-downs of Tangible Capital Assets (Note 6)		778	-
Transfer (In) of Tangible Capital Assets (Note 6)	(251)	(229)	(1,621)
Change in Prepaid Expenses		(112)	1,307
Net Financing Provided from General Revenues		5,702,731	5,415,284
Decrease in Net Debt		$ 22,730	$ 9,632
Net Debt at Beginning of Year		(1,323,107)	(1,332,739)
Net Debt at End of Year		$ (1,300,377)	$ (1,323,107)

The accompanying notes and schedules are part of these financial statements.

Statement of Cash Flows

Year ended March 31, 2016

	2016	2015
	(in thousands)	
Operating Transactions		
Annual Deficit	$ (5,681,371)	$ (5,406,122)
Non-Cash Items Included in Net Operating Results		
Public Private Partnership Additions (Note 5)	-	9,613
Amortization of Tangible Capital Assets (Note 6)	6,389	5,130
Loss on Disposal of Tangible Capital Assets (Note 6)	229	1,616
Write-downs of Tangible Capital Assets (Note 6)	778	-
Transfer (In) of Tangible Capital Assets (Note 6)	(229)	(1,621)
Provision for Teacher's Pension (Note 9(a))	(22,513)	(6,224)
	(5,696,717)	(5,397,608)
Decrease (Increase) in Accounts Receivable	4,400	(10,439)
(Increase) Decrease in Prepaid Expenses	(112)	1,307
Increase in Accounts Payable and Accrued Liabilities	8,302	9,177
Cash Applied to Operating Transactions	(5,684,127)	(5,397,563)
Capital Transactions		
Acquisition of Tangible Capital Assets (Note 6)	(5,685)	(5,962)
Cash Applied to Capital Transactions	(5,685)	(5,962)
Financing Transactions		
Repayment of Liabilities for Public Private Partnership Additions (Note 5)	(12,981)	(11,739)
Net Financing Provided from General Revenues	5,702,731	5,415,284
Cash Provided by Financing Transactions	5,689,750	5,403,545
(Decrease) Increase in Cash and Cash Equivalents	(62)	20
Cash and Cash Equivalents at Beginning of Year	101	81
Cash and Cash Equivalents at End of Year	$ 39	$ 101

The accompanying notes and schedules are part of these financial statements.

Notes to the Financial Statements

March 31, 2016

Note 1 Authority and Purpose

The Department of Education (the Department) operates under the authority of the *Government Organization Act*, G-10, Revised Statutes of Alberta 2000.

The Department's fundamental purpose is to enable every student to reach full potential as a life-long learner and citizen. The Department partners with students, families, educators, school trustees and communities to enable young Albertans to develop competencies for the future – the attitudes, skills, knowledge and values required to learn, think critically, think creatively, create opportunities, apply multiple literacies, and participate in and contribute to the community.

The Department's policies and programs address the diverse needs of learners and support student achievement so that students can embrace their passions and interests and have opportunities to fulfill their potential.

Note 2 Summary of Significant Accounting Policies and Reporting Practices

These financial statements are prepared in accordance with Canadian Public Sector Accounting Standards.

(a) Reporting Entity

The reporting entity is the Department of Education, which is part of the Ministry of Education and for which the Minister of Education is accountable. Other entities reporting to the Minister are the public, separate, and Francophone school jurisdictions, charter schools and the Alberta School Foundation Fund. The activities of these organizations are not included in these financial statements. The Ministry Annual Report provides a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

All departments of the Government of Alberta operate within the General Revenue Fund (the Fund). The Fund is administered by the President of Treasury Board and Minister of Finance. All cash receipts of departments are deposited into the Fund and all cash disbursements made by departments are paid from the Fund. Net Financing provided from (for) the Fund is the difference between all cash receipts and all cash disbursements made.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Financial Reporting

Revenues

All revenues are reported on the accrual basis of accounting.

Government Transfers

Transfers from the Government of Alberta, federal and other governments are referred to as government transfers.

Government transfers are recorded as deferred capital contributions and deferred revenue if the eligibility criteria of the transfer, or the stipulations together with the department's actions and communications as to the use of transfers create a liability. These transfers are recognized as revenues as the stipulations are met and, when applicable, the department complies with its communicated uses of these transfers.

All other government transfers, without terms for the use of the transfer, are recorded as revenue when the transfer is authorized and the department meets the eligibility criteria.

Deferred Revenue

Cash received for which goods or services have not been provided by year end is recorded as deferred revenue.

Credit or Recovery

Credit or Recovery initiatives provide a basis for authorizing spending. Credits or Recoveries are shown in the details of the Government Estimates for a supply vote. If budgeted revenues are not fully realized, spending is reduced by an equivalent amount. If actual credit or recovery amounts exceed budget, the Department may, with the approval of the Treasury Board Committee, use the excess to fund additional expenses of the program. Schedule 2 discloses information on the Department's credit or recovery initiatives.

Expenses

Directly Incurred

Directly Incurred expenses are those costs the Department has primary responsibility and accountability for, as reflected in the Government's budget documents.

In addition to program operating expenses such as salaries, supplies, etc., directly incurred expenses also include:

- amortization of tangible capital assets,
- pension costs, which are the cost of Department contributions for teachers of school jurisdictions and employer contributions for current service employees during the year, and
- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay, guarantees, indemnities and teachers' pensions.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Financial Reporting (continued)

Expenses (continued)

Grants are recognized as expenses when authorized and eligibility criteria, if any, are met and a reasonable estimate of the amounts can be made. Certain authorization and eligibility criteria are contained in the *Funding Manual for School Authorities.*

Incurred by Others

Services contributed by related other entities in support of the Department operations are not recognized and are disclosed in Schedule 7 and allocated to programs in Schedule 8.

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of Cash and Cash Equivalents, Accounts Receivable, Accounts Payable and Accrued Liabilities are estimated to approximate their carrying value because of the short term nature of these instruments. Fair values of loans are not reported due to there being no organized financial market for the instruments and it is not practicable within constraints of timelines or cost to estimate the fair value with sufficient liability.

Financial Assets

Financial assets are assets that could be used to discharge existing liabilities or finance future operations and are not for consumption in the normal course of operations. Financial assets of the Department are limited to financial claims, such as receivables from other organizations, employees and other individuals.

Accounts Receivable

Accounts receivable are recorded at the lower of cost or net recoverable value. A valuation allowance is recorded when recovery is uncertain.

Liabilities

Liabilities are present obligations of a government to others arising from past transactions or events, the settlement of which is expected to result in the future sacrifice of economic benefits.

Public Private Partnership (P3)

A public private partnership (P3) is defined as a cooperative venture based on contractual obligations between one or more public/private/not-for-profit partners that meet clearly defined public needs for the provision of goods and services.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Financial Reporting (continued)

Liabilities (continued)

Public Private Partnership (P3) (continued)

The Department accounts for P3 projects in accordance with the substance of underlying agreements. Agreements that transfer substantially all the risks and rewards of ownership of the assets to the Department or its funded entities are accounted for as follows:

- The capital grant expense and the corresponding liabilities are recorded at the net present value (NPV) of the capital payments discounted using the Government of Alberta's borrowing rate for long term debt.
- During construction, the capital grant expense and the corresponding liability are recorded based on the estimated percentage complete.

Liability for Contaminated Sites

Contaminated sites are a result of contamination of a chemical, organic, or radioactive material, or live organism that exceeds an environmental standard, being introduced into air, soil, water or sediment. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when all of the following criteria are met:

i. an environmental standard exits;
ii. contamination exceeds the environmental standard;
iii. the Department is directly responsible or accepts responsibility; and
iv. a reasonable estimate of the amount can be made.

Non-Financial Assets

Non-financial assets are acquired, constructed or developed assets that do not normally provide resources to discharge existing liabilities, but instead:

(a) are normally employed to deliver government services;
(b) may be consumed in the normal course of operations; and
(c) are not for sale in the normal course of operation.

Non-Financial assets of the Department are limited to tangible capital assets and prepaid expenses.

Tangible Capital Assets

Tangible capital assets of the department are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is $250,000 and the threshold for major systems enhancements is $100,000. The threshold for all other tangible capital assets is $5,000. All land is capitalized.

Contributed tangible capital assets are recorded at their fair value at the time of contribution.

Amortization is only charged if the tangible capital asset is put into service.

When tangible capital assets are gifted or sold for a nominal sum, the net book value of these physical assets less any nominal proceeds are recorded as grants in kind.

Assets acquired by right are not included.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Financial Reporting (continued)

Measurement Uncertainty
(in thousands)

Measurement uncertainty exists when there is a variance between the recognized or disclosed amount and another reasonably possible amount. The teachers' pension (recovery) or provision recorded/disclosed as ($22,513) (2015: ($6,224)) and the teachers' pension liability of $614,278 (2015: $636,791) recorded/disclosed in these financial statements is subject to measurement uncertainty. Actual experience may vary from the assumptions used in the calculations. Note 9 discloses further information on the Teachers' Pension Plan.

(c) Changes in Accounting Policy

A net debt model (with reclassification of comparatives) has been adopted for the presentation of financial statements. Net debt or Net Financial Assets is measured as the difference between the Department's financial assets and liabilities.

The effect of this change results in changing the presentation of the Statement of Financial Position and adding an additional Statement of Change in Net Debt.

(d) Future Accounting Changes

In June 2015 the Public Sector Accounting Board issued these following accounting standards:

- **PS 2200 Related party disclosures and PS 3420 Inter-entity transactions (effective April 1, 2017)**

  PS 2200 defines a related party and establishes disclosures required for related party transactions; PS 3420 establishes standards on how to account for and report transactions between public sector entities and comprise a government's reporting entity from both a provider and recipient perspective. Management is currently assessing the impact of these standards on the financial statements.

- **PS 3210 Assets, PS 3320 Contingent Assets, and PS 3380 Contractual Rights (effective April 1, 2017)**

  PS 3210 provides guidance for applying the definition of assets set out in FINANCIAL STATEMENT CONCEPTS, Section PS 1000, and establishes general disclosure standards for assets; PS 3320 defines and establishes disclosure standards on contingent assets; PS 3380 defines and establishes disclosure standards on contractual rights. Management is currently assessing the impact of these standards on the financial statements.

- **PS 3430 Restructuring Transactions (effective April 1, 2018)**

  This standard provides guidance on how to account for and report restructuring transactions by both transferors and recipients of assets and/or liabilities, together with related program or operating responsibilities. Management is currently assessing the impact of these standards on the financial statements.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(d) Future Accounting Changes (continued)

PS 3450 Financial Instruments

In June 2011 the Public Sector Accounting Board issued this accounting standard effective April 1, 2019. The department has not yet adopted this standard and has the option of adopting it in fiscal year 2019-20 or earlier. Adoption of this standard requires corresponding adoption of: PS 2601, Foreign Currency Translation; PS 1201, Financial Statement Presentation; and PS 3041, Portfolio Investments in the same fiscal period. These standards provide guidance on: recognition, measurement, and disclosure of financial instruments; standards on how to account for and report transactions that are denominated in a foreign currency; general reporting principles and standards for the disclosure of information in financial statements; and how to account for and report portfolio investments. Management is currently assessing the impact of these standards on the financial statements.

Note 3 Accounts Receivable
(in thousands)

Accounts receivable are unsecured and non-interest bearing.

	2016			2015
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
Government of Canada	$ 18,651	$ -	$ 18,651	$ 19,526
3rd Party Capital Partnerships				
Payments Under Agreement	2,707	-	2,707	2,366
Credit or Recovery	2,235	-	2,235	4,234
Other	1,055	119	936	749
School Jurisdictions	196	-	196	2,250
	$ 24,844	$ 119	$ 24,725	$ 29,125

Note 4 Accounts Payable and Accrued Liabilities
(in thousands)

	2016	2015 Restated
Accounts Payable	$ 5,080	$ 5,505
Accrued Liabilities		
Grants - School Jurisdictions	46,878	38,031
Vacation	8,303	7,819
Grants - Others	2,196	3,729
Supplies and Services	2,660	2,423
Manpower	1,227	641
Other	556	597
Deferred Revenue	450	303
	$ 67,350	$ 59,048

Note 5 Liabilities Under Public Private Partnerships
(in thousands)

The Department has entered into contracts for the design, finance, build and maintenance of the following projects as public private partnerships: ASAP I, ASAP II and ASAP III.

The details of the 30 year contracts for those projects already operational are as follows:

Project	Contractor	Date contract entered into	Completion date	Date capital payments began[1]
ASAP I	BBPP Alberta Schools Ltd.	September 10, 2008	June 1, 2010	July 27, 2010
ASAP II	B2L Partnership	April 15, 2010	June 30, 2012	August 10, 2012
ASAP III	ABC Schools Partnership	September 13, 2012	June 30, 2014	July 10, 2014

(1) Capital payments began on the date specified or upon completion of the project, whichever is later.

Note 5 Liabilities Under Public Private Partnerships (continued)
(in thousands)

The calculation of the capital liabilities under public private partnerships is as follows:

	Total	
	2016	2015 Restated
Liabilities at Beginning of Year	$ 656,494	$ 658,620
Additions to Liabilities during the Year	-	9,613
Principal Payments	(12,981)	(11,739)
Liabilities at End of Year	$ 643,513	$ 656,494

Estimated payment requirements for each of the next five years and thereafter are as follows:

	Total
2016-17	$ 43,478
2017-18	43,478
2018-19	43,478
2019-20	43,478
2020-21	43,478
Thereafter	879,984
	1,097,374
Less Net Present Value of Interest	(453,861)
Total Liabilities	$ 643,513

Note 6 Tangible Capital Assets
(in thousands)

	Equipment[1]	Computer Hardware and Software[2]	Buildings	2016 Total	2015 Total
Estimated Useful Life	**3-10 years**	**5 years**	**10 years**		
Historical Cost					
Beginning of Year	$ 6,641	$ 43,039	$ -	$ 49,680	$ 46,044
Transfer in (out)[3][4]	(1,384)	1,384	371	371	2,465
Additions	-	5,685	-	5,685	5,962
Disposals, Including Write-downs	-	(1,027)	(371)	(1,398)	(4,791)
	$ 5,257	$ 49,081	$ -	$ 54,338	$ 49,680
Accumulated Amortization					
Beginning of Year	$ 5,251	$ 24,467	$ -	$ 29,718	$ 26,919
Transfer in (out)[3][4]	(1,267)	1,267	142	142	844
Amortization Expense	617	5,772	-	6,389	5,130
Effect of Disposals	(9)	(240)	(142)	(391)	(3,175)
	$ 4,592	$ 31,266	$ -	$ 35,858	$ 29,718
Net Book Value at March 31, 2016	$ 665	$ 17,815	$ -	$ 18,480	
Net Book Value at March 31, 2015	$ 1,390	$ 18,572	$ -		$ 19,962

(1) Equipment includes vehicles, heavy equipment, office equipment and furniture, and other equipment.
(2) Historical cost includes work-in-progress at March 31, 2016 totaling $305 (2015: $6,368) comprised of computer hardware and software.
(3) Portable housing units (5) with net book value of $229 were transferred in to the Department of Education from Alberta Social Housing Corporation. They were subsequently disposed of by the Department of Education and the titles were transferred to Northland School Division.
(4) Computer Hardware which was originally included in Equipment was re-classed to Computer Hardware and Software.

Note 7 Contingent Liabilities
(in thousands)

The department is involved in legal matters where damages are being sought. These matters may give rise to contingent liabilities.

Accruals have been made in specific instances where it is likely that losses will be incurred based on a reasonable estimate.

The Department has entered into indemnity agreements with school jurisdictions that have been named in residential school claims. The resulting loss, if any, from these indemnity agreements cannot be determined.

The Department has been named in three (2015: three) claims of which the outcome is not determinable. All three claims have specified amounts totaling $1,165 (2015: $94,815). Included in the total claims, two claims totaling $1,150 (2015: two claims totaling $94,800) are covered in whole or in part by the Alberta Risk Management Fund. The resolution of indeterminable claims may result in a liability, if any, that may be significantly lower than the claimed amount.

Note 8 Contractual Obligations
(*in thousands*)

Contractual obligations are obligations of the Department to others that will become liabilities in the future when the terms of those contracts or agreements are met.

	2016	2015 Restated
Obligations under operating leases, contracts, and programs	$ 19,922	$ 21,643
Obligations under capital leases and public private partnerships		
Operations and maintenance payments	353,916	364,292
Obligations under capital contracts	1,484,415	1,950,861
	$ 1,858,253	$ 2,336,796

Estimated payment requirements for each of the next five years and thereafter are as follows:

Obligations Under Operating Leases, Contracts, and Programs	Total
2016-17	$ 17,591
2017-18	2,331
2018-19	-
2019-20	-
2020-21	-
Thereafter	-
	$ 19,922

Note 8 Contractual Obligations (continued)
(in thousands)

Obligations under Capital Leases and Public Private Partnerships

Operations and Maintenance Payments

	Total
2016-17	$ 10,468
2017-18	10,473
2018-19	10,230
2019-20	10,234
2020-21	10,356
Thereafter	302,155
	$ 353,916

Obligations Under Capital Contracts

	Total
2016-17	$ 1,229,581
2017-18	248,145
2018-19	446
2019-20	446
2020-21	446
Thereafter	5,351
	$ 1,484,415

Note 9 Pensions

(a) Teachers' Pension

The Alberta Teachers' Retirement Fund Board (ATRFB) is trustee and administrator of the teachers' pension plan. The ATRFB operates under the authority of the *Teachers' Pension Plans Act*. The Act requires all teachers under contract with school jurisdictions in Alberta to contribute to the teachers' pension plan.

Under the *Teachers' Pension Plans Act*, for pensionable service credited after August 1992, the Department is responsible for 50 per cent of the unfunded liability, any current service costs and certain cost-of-living benefits.

Effective April 1, 2007, Alberta Finance assumed responsibility for the employer-contributor funding related to the unfunded liability for pensionable service credited before September 1992.

The plan's liability for pension benefits is based upon actuarial valuations using the projected benefit method prorated on service. The latest actuarial valuation was as of August 31, 2015. The August 31, 2015 actuarial valuation was based on economic assumptions including a salary escalation rate of 3.50 per cent, price inflation of 2.50 per cent, and a discount rate of 6.00 per cent. The study indicated a deficiency of net assets over the actuarial value of accrued pension benefits. The unfunded liability was extrapolated to March 31, 2016.

Note 9 Pensions (continued)

(a) Teachers' Pension (continued)

The actual return on plan assets was 8.30 per cent for the year ended August 31, 2015 (2014 - restated: 18.90 per cent). Demographic assumptions used in the valuation reflect the experience of the plan.

	(in millions)			
			Alberta Education	
	Post-1992 Plan Total	Teachers' Portion	2016	2015
Actuarial asset value	$ 12,803	$ 6,402	$ 6,401	$ 5,667
Actuarial liabilities	(11,420)	(5,690)	(5,730)	(5,459)
Unamortized deferred gain [1]	(1,285)	-	(1,285)	(845)
Teachers' pension (liability) surplus	$ 98	$ 712	$ (614)	$ (637)

(1) Unamortized deferred losses / (gains) are amortized over Expected Average Remaining Service Life (EARSL) of between 10.4 to 11.4 years. EARSL is 11.4 years at March 31, 2016.

The March 31, 2016 extrapolation was based on economic assumptions including a salary escalation rate of 3.00 per cent and price inflation of 2.00 per cent. The discount rate used for liabilities was 6.8 per cent (2015: 7.00 per cent).

The assumptions used in the valuation and extrapolation are based on Ministry management's best estimates of future events. The plan's future experience will vary from the assumptions. Any difference between the actuarial assumptions and future experience will emerge as gains or losses in future valuations.

In the Statement of Operations, contributions by the Department towards current service in the Alberta Teachers' Pension Plan and the increase in the Province's share of the unfunded liability are included in pension expenses.

	(in thousands)	
	2016	2015
Current service contribution	$ 409,254	$ 394,381
Pension valuation adjustment	(22,513)	(6,224)
Total teachers' pension expense	$ 386,741	$ 388,157

The valuation adjustment is calculated based on the estimated changes in the value of the plan's assets and liabilities and the amortization of experience gains and losses.

The financial statements of the Alberta Teachers' Retirement Fund Board provide further information on this defined benefit plan. The Ministry's Annual Report for the year ended March 31, 2016 includes financial information compiled from Alberta Teachers' Retirement Fund Board audited financial statements for the year ended August 31, 2015.

Note 9 Pensions (continued)

(b) Other Pension Plans
(*in thousands*)

The Department participates in multi-employer pension plans: Management Employees Pension Plan, Public Service Pension Plan and Supplementary Retirement Plan for Public Service Managers. The expense for these pension plans is equivalent to the annual contributions of $10,422 for the year ended March 31, 2016 (2015: $10,168). Departments are not responsible for future funding of the plan deficit other than through contribution increases.

At December 31, 2015, the Management Employees Pension Plan reported a surplus of $299,051 (2014: surplus $75,805), the Public Service Pension Plan reported a deficiency of $133,188 (2014: deficiency $803,299) and the Supplementary Retirement Plan for Public Service Managers reported a deficiency of $16,305 (2014: deficiency $17,203).

The Department also participates in two multi-employer Long-Term Disability Income Continuance Plans. At March 31, 2016, the Bargaining Unit Plan reported a surplus of $83,006 (2015: surplus $86,888) and the Management, Opted Out and Excluded Plan a surplus of $29,246 (2015: surplus $32,343). The expense for these two plans is limited to the employer's annual contributions for the year.

Note 10 Payments Under Agreement
(*in thousands*)

The Department has entered into agreements to deliver programs and services that are funded by the program sponsors in the table below. Costs under these agreements are incurred by the Department under authority in Section 25 of the *Financial Administration Act*. Accounts receivable includes $2,707 (2015: $2,366) relating to these payments under agreement.

Amounts paid and payable under agreements with program sponsors are as follows:

	2016	2015
Capital Partnerships[1]	$ 341	$ 4,742

(1) Includes the Town of Beaumont, Municipality of Wood Buffalo, Northern Lakes College, and Gift Lake Metis Settlement.

Note 11 Subsequent Event

In May 2016, wildfires seriously affected Fort McMurray and surrounding communities. The government is in the process of providing financial assistance for uninsurable loss and damage through its Disaster Recovery Programs (DRP). The DRP is administered and funded by Alberta Emergency Management Agency through the authority of the Disaster Recovery Regulation.

The Province, subject to certain criteria, may recover part of the above costs from the federal government through the Disaster Financial Assistance Arrangement, pending approval through its Order in Council.

The financial impact on the government (ministry/department/entity) may be significant but is uncertain at this stage.

Note 12 Comparative Figures

Certain 2015 figures have been reclassified to conform to the 2016 presentation.

Note 13 Approval of Financial Statements

The financial statements were approved by the Senior Financial Officer and the Deputy Minister.

Schedule to Financial Statements

Year ended March 31, 2016

Schedule 1

Revenues
Year ended March 31, 2016

	2016		2015
	Budget	Actual	Actual
		(in thousands)	
Government Transfers			
Federal French Language Program	$ 11,000	$ 11,000	$ 16,977
Premiums, Fees and Licences			
High School Transcripts	1,400	2,062	2,491
Diploma Exam Rewrite Fees	1,530	1,487	1,502
Teacher Certificate Fees	775	838	903
Other Fees and Licences	24	6	24
	3,729	4,393	4,920
Refunds of Expense	1,500	6,471	2,781
Other Revenue			
Educational Print Services	1,500	1,096	1,191
Capital Revenue	-	70	1,716
Miscellaneous	-	38	20
	1,500	1,204	2,927
Total Revenues	$ 17,729	$ 23,068	$ 27,605

Schedule to Financial Statements

Year ended March 31, 2016

Schedule 2

Credit or Recovery
Year ended March 31, 2016

	Authorized	Actual Revenue Recognized	Deferred Revenue	Actual Revenue Received/ Receivable	(Shortfall)/ Excess[1]
			(in thousands)		
Ministry Support Services					
Information & Program Services[2]	$ 1,400	$ 2,062	$ 348	$ 2,410	$ 1,010
Operating Support for Public and Separate Schools					
Education System Support[3]	2,325	2,325	102	2,427	102
Basic Education Programs					
Program Resources Branch[4]	1,500	1,096	-	1,096	(404)
Federal French Language Program	11,000	11,000	-	11,000	-
	$ 16,225	$ 16,483	$ 450	$ 16,933	$ 708

The revenue for each credit or recovery initiative is included in the Statement of Operations.

(1) Any shortfall is deducted from the current year's authorized spending, as disclosed in Schedule 4 of the financial statements.
(2) The Information and Program Services revenues are fees collected for the delivery of high school transcripts and copyrights.
(3) Education System Support includes fees collected for diploma examinations rewrites, diploma examination rescores, licensing agreements, and fees for teacher certification and development.
(4) The Program Resources Branch provides recovery of costs for print services to the Ministry as well as other entities.

Schedule to Financial Statements

Year ended March 31, 2016

Schedule 3

Expenses – Directly Incurred Detailed by Object
Year ended March 31, 2016

	2016		2015
	Budget	Actual	Actual
		(in thousands)	
Salaries, Wages and Employee Benefits	$ 74,141	$ 74,704	$ 72,743
Supplies and Services	62,226	51,598	59,123
Grants	5,790,215	5,562,440	5,272,210
Amortization of Tangible Capital Assets	7,017	6,389	5,130
Provision for Teachers' Pension	38,326	(22,513)	(6,224)
Financial Transactions and Other	30,560	31,821	30,745
	$ 6,002,485	$ 5,704,439	$ 5,433,727

Schedule to Financial Statements

Year ended March 31, 2016

Schedule 4

Lapse/Encumbrance
Year ended March 31, 2016

Program - Operating Expense		Voted Estimate[1]	Supplementary Estimate[2]	Adjustments[3]	Adjusted Voted Estimate	Voted Actual[4]	Unexpended (Over Expended)
				(in thousands)			
1	**Ministry Support Services**						
1.1	Minister's Office	$ 810	$ -	$ -	$ 810	$ 714	$ 96
1.2	Deputy Minister's Office	690	-	-	690	712	(22)
1.3	Corporate Services	7,156	-	-	7,156	6,809	347
1.4	Information and Program Services	13,734	-	-	13,734	13,075	659
1.5	Communications	1,259	-	-	1,259	1,427	(168)
		$ 23,649	$ -	$ -	$ 23,649	$ 22,737	$ 912
2	**Operating Support for Public and Separate Schools**						
2.1	Operational Funding	$ 2,653,506	$ 37,000	$ -	$ 2,690,506	$ 2,689,808	$ 698
2.2	Regional Collaborative Services Delivery	64,036	800	-	64,836	64,748	88
2.3	Plant Operations and Maintenance	482,602	2,400	-	485,002	483,678	1,324
2.4	Transportation	290,847	3,400	-	294,247	289,748	4,499
2.5	Class Size	277,460	3,200	-	280,660	283,902	(3,242)
2.6	Equity of Opportunity	112,100	1,300	-	113,400	112,002	1,398
2.7	Education System Support	53,336	-	-	53,336	59,847	(6,511)
		$ 3,933,887	$ 48,100	$ -	$ 3,981,987	$ 3,983,733	$ (1,746)

Schedule to Financial Statements

Year ended March 31, 2016

Schedule 4 (continued)

Schedule to Financial Statements
Lapse/Encumbrance
Year ended March 31, 2016

	Voted Estimate[1]	Supplementary Estimate[2]	Adjustments[3]	Adjusted Voted Estimate	Voted Actual[4]	Unexpended (Over Expended)
			(in thousands)			
4 Basic Education Programs						
4.1 Basic Education Program Initiatives	$ 59,389	$ -	$ (404)	$ 58,985	$ 51,750	$ 7,235
4.2 French Language Program - Federal Funding	11,000	-	-	11,000	11,000	-
	$ 70,389	$ -	$ (404)	$ 69,985	$ 62,750	$ 7,235
5 Accredited Private Schools and Early Childhood Service Operators						
5.1 Accredited Private Schools Support	$ 155,311	$ -	$ -	$ 155,311	$ 154,124	$ 1,187
5.2 Accredited Private Early Childhood Service Operators Support	83,899	2,900	-	86,799	91,500	(4,701)
	$ 239,210	$ 2,900	$ -	$ 242,110	$ 245,624	$ (3,514)
6 2013 Alberta Flooding						
6.1 Enrolment and Program Stabilization	$ 7,200	$ (7,200)	$ -	$ -	$ -	$ -
Total	$ 4,274,335	$ 43,800	$ (404)	$ 4,317,731	$ 4,314,844	$ 2,887
Capital Grants						
3 School Facilities						
3.1 School Facilities Infrastructure	$ 10,000	$ (10,000)	$ -	$ -	$ -	$ -
Total	$ 10,000	$ (10,000)	$ -	$ -	$ -	$ -
Debt Servicing						
3 School Facilities						
3.2 Alberta Schools Alternative Procurement	$ 30,490	$ -	$ -	$ 30,490	$ 30,490	$ -
Total	$ 30,490	$ -	$ -	$ 30,490	$ 30,490	$ -
Lapse(Encumbrance)						$ 2,887

Schedule to Financial Statements

Year ended March 31, 2016

Schedule 4 (continued)

Lapse/Encumbrance
Year ended March 31, 2016

	Voted Estimate[1]	Supplementary Estimate[2]	Adjustments[3]	Adjusted Voted Estimate	Voted Actual[4]	Unexpended (Over Expended)
			(in thousands)			
Program - Capital Investment						
3 School Facilities						
3.1 School Facilities Infrastructure	$ 1,223,806	$ -	$ -	$ 1,223,806	$ 964,458	$ 259,348
4 Basic Education Programs						
4.1 Basic Education Program Initiatives	5,850	-	(67)	5,783	5,685	98
6 2013 Alberta Flooding						
6.2 School Facility Recovery	10,460	-	-	10,460	-	10,460
Total	$ 1,240,116	$ -	$ (67)	$ 1,240,049	$ 970,143	$ 269,906
Lapse(Encumbrance)						$ 269,906
Financial Transactions						
3 School Facilities						
3.2 Alberta Schools Alternative Procurement	$ 12,987	$ -	$ -	$ 12,987	$ 12,981	$ 6
Total	$ 12,987	$ -	$ -	$ 12,987	$ 12,981	$ 6
Lapse(Encumbrance)						$ 6

(1) As per "Expense Vote by Program", "Capital Investment Vote by Program" and "Financial Transaction Vote by Program" page of 2015-16 Government Estimates.
(2) Per the Supplementary Supply Estimates approved on March 9, 2016.
(3) Adjustments include encumbrances, capital carry forward amounts and credit or recovery increases approved by Treasury Board and credit or recovery shortfalls. An encumbrance is incurred when, on a vote by vote basis, the total of actual disbursements in the prior year exceed the total adjusted estimate. All calculated encumbrances from the prior year are reflected as an adjustment to reduce the corresponding voted estimate in the current year.
(4) Actuals exclude non-voted amounts such as amortization and valuation adjustments.

Schedule to Financial Statements

Year ended March 31, 2016

Schedule 5

Lottery Fund Estimates
Year ended March 31, 2016

	2015-16 Lottery Fund Estimates	2015-16 Actual	Unexpended (Over Expended)
		(in thousands)	
Transportation	$ 150,000	$ 150,000	$ -
Plant Operations and Maintenance	150,000	150,000	-
	$ 300,000	$ 300,000	$ -

This table shows details of the initiatives within the department that are funded by the Lottery Fund and compares it to the actual results.

Schedule to Financial Statements

Year ended March 31, 2016

Schedule 6

Salary and Benefits Disclosure
Year ended March 31, 2016

	2016				2015
	Base Salary[1]	Other Cash Benefits[2]	Other Non-Cash Benefits[3]	Total	Total
	(in dollars)				
Deputy Minister[4]	$ 305,361	$ 7,969	$ 76,774	$ 390,104	$ 350,500
Executives:					
Assistant Deputy Minister[5]					
First Nations, Metis and Inuit Education	$ 188,444	$ -	$ 47,324	$ 235,768	$ 150,391
Assistant Deputy Minister					
Student Learning Standards	$ 201,946	$ -	$ 52,392	$ 254,338	$ 244,626
Assistant Deputy Minister					
Program & System Support	$ 201,946	$ -	$ 52,427	$ 254,373	$ 256,557
Assistant Deputy Minister					
Strategic Services & Governance	$ 201,946	$ -	$ 52,429	$ 254,375	$ 245,105
Assistant Deputy Minister					
System Excellence	$ 201,946	$ -	$ 52,501	$ 254,447	$ 228,853

(1) Base salary includes regular salary and earnings such as acting pay.
(2) Other Cash Benefits include vacation payouts and lump sum payments. There were no bonuses paid in 2016.
(3) Other Non-Cash Benefits include the government's share of all employee benefits and contributions or payments made on behalf of employees including pension, supplementary retirement plans, health care, dental coverage, group life insurance, short and long term disability plans, professional memberships, and tuition fees.
(4) Automobile provided, no dollar amount included in other non-cash benefits.
(5) The position was occupied by two individuals at different times during the year.

Schedule to Financial Statements

Year ended March 31, 2016

Schedule 7

Related Party Transactions
Year ended March 31, 2016
(in thousands)

Related parties are those entities consolidated or accounted for on a modified equity basis in the Government of Alberta's consolidated financial statements. Related parties also include key management personnel in the Department.

The Department and its employees paid or collected certain taxes and fees set by regulation for premiums, licenses and other charges. These amounts incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Department had the following transactions with related parties recorded in the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties.

The Department receives services under contracts managed by Service Alberta. Any commitments under these contracts are reported by Service Alberta.

	School Jurisdictions		Other Entities[1]	
	2016	2015 (Restated)	2016	2015
Revenues				
Sales	$ -	$ -	$ 1,802	$ 2,160
Other	5,726	2,290	164	167
	$ 5,726	$ 2,290	$ 1,966	$ 2,327
Expenses				
Grants	$ 4,872,007 [2]	$4,997,063	$ 543	$ 1,321
Services, Contracts, Supplies and Other	8,708	13,152	1,662	2,883
	$ 4,880,715	$5,010,215	$ 2,205	$ 4,204
Tangible Capital Assets Transferred In	$ -	$ -	$ 229 [2]	$ 1,621 [2]
Payable to/(receivable from)	$ 46,721	$ 27,890	$ (174)	$ 249
Contractual Obligations [3]	$ 2,932,927	$3,451,263	$ 61	$ 215

(1) Other Entities include other Government Departments related to the Government of Alberta, Universities, Colleges and Health Authorities.

(2) Portable housing units with net book value of $229 (2015: $1,621) were transferred in to the Department of Education from Alberta Social Housing Corporation. They were subsequently disposed of by the Department of Education and the titles were transferred to Northland School Division. The disposal is reported on the Department of Education's Financial Statements in the form of a capital grant. This is reflected above as assets transferred in as well as grant expense to School Boards.

(3) The Contractual Obligations from School Jurisdictions includes interest expenses of $454 (2015: $484) for the Public Private Partnership.

The above transactions do not include support service arrangement transactions disclosed in Schedule 3.

Schedule 7 (continued)

Related Party Transactions
Year Ended March 31, 2016
(in thousands)

The Department also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements but are disclosed in Schedule 8.

	Other Entities	
	2016	2015
Expenses - Incurred by Others		
Accommodation	$ 19,783	$ 18,728
Legal Services	1,174	1,116
Other	4,030	4,099
	$ 24,987	$ 23,943

Schedule to Financial Statements

Year ended March 31, 2016

Schedule 8

Allocated Costs
Year Ended March 31, 2016
(in thousands)

Program	2016					2015
		Expenses - Incurred by Others				
	Expenses[1]	Accommodation Costs[2]	Legal Services[3]	Other Costs[4]	Total Expenses	Total Expenses
Ministry Support Services	$ 22,847	$ 5,552	$ 1,174	$ 4,030	$ 33,603	$ 34,906
Operating Support for Public and Separate Schools	3,984,403	11,931	-	-	3,996,334	3,893,787
School Facilities	964,458	-	-	-	964,458	784,123
Basic Education Programs	83,483	2,300	-	-	65,783	80,798
Accredited Private Schools and Early Childhood Service Operators	245,628	-	-	-	245,628	233,772
Debt Servicing School Facilities	30,490	-	-	-	30,490	29,856
Amortization of Tangible Capital Assets	6,389	-	-	-	6,389	5,130
Teachers' Pension	386,741	-	-	-	386,741	388,157
2013 Alberta Flooding	-	-	-	-	-	7,141
	$ 5,704,439	$ 19,783	$ 1,174	$ 4,030	$ 5,729,426	$ 5,457,670

(1) Expenses – Directly Incurred per the Statement of Operations.
(2) Costs shown for Accommodation (includes grants in lieu of taxes) on Schedule 7, allocated to the Department by square footage and distributed based on the number of employees supporting each program.
(3) Costs shown for Legal Services on Schedule 7, allocated by estimated costs incurred by each program.
(4) Other Costs include the services the Department receives under contracts managed by Service Alberta (Schedule 7), allocated by costs in Ministry Support Services.

Alberta School Foundation Fund

FINANCIAL STATEMENTS

Financial Statements
March 31, 2016

Independent Auditor's Report

Statement of Operations

Statement of Financial Position

Statement of Change in Net Financial Assets

Statement of Cash Flows

Notes to the Financial Statements

Independent Auditor's Report

AUDITOR GENERAL *Alberta*

To the Minister of Education

Report on the Financial Statements

I have audited the accompanying financial statements of the Alberta School Foundation Fund, which comprise the statement of financial position as at March 31, 2016, and the statements of operations, change in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Alberta School Foundation Fund as at March 31, 2016, and the results of its operations, its changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

[Original signed by Merwan N. Saher FCPA, FCA]

Auditor General

June 2, 2016

Edmonton, Alberta

Statement of Operations

Year ended March 31, 2016

	2016 Budget	2016 Actual	2015 Actual
		(in thousands)	
Revenues			
Other Taxes			
Education Property Tax	$ 2,034,000	$ 2,033,130	$ 1,887,733
Investment Income	300	173	129
	2,034,300	2,033,303	1,887,862
Expenses			
Programs			
Payments to School Boards	2,036,115	2,032,922	1,894,570
Bad Debt Expense (Note 2b)	-	405	479
Debt Servicing			
Interest and Bank Charges	2,200	2,250	2,874
	2,038,315	2,035,577	1,897,923
Annual Deficit	$ (4,015)	$ (2,274)	$ (10,061)

The accompanying notes are part of these financial statements.

Statement of Financial Position

As at March 31, 2016

	2016	2015
	(in thousands)	
Financial Assets		
Cash and Cash Equivalents (Note 3)	$ 22,325	$ 24,663
Accounts Receivable (Note 4)	365	232
	22,690	24,895
Liabilities		
Accounts Payable and Accrued Liabilities (Note 6)	77	-
Allowance for Assessment Adjustments and Appeals (Note 6)	78	86
	155	86
Net Assets	$ 22,535	$ 24,809
Net Assets at Beginning of Year	$ 24,809	$ 34,870
Annual Deficit	(2,274)	(10,061)
Net Assets at End of Year	$ 22,535	$ 24,809

Contingent Liabilities are presented in Note 6.

The accompanying notes are part of these financial statements.

Statement of Change in Net Financial Assets

Year ended March 31, 2016

	2016		2015
	Budget	Actual	Actual
	(in thousands)		
Annual Deficit	$ (4,015)	$ (2,274)	$ (10,061)
(Decrease) in Net Financial Assets	$ (4,015)	$ (2,274)	$ (10,061)
Net Financial Assets at Beginning of Year		24,809	34,870
Net Financial Assets at End of Year		$ 22,535	$ 24,809

The accompanying notes are part of these financial statements.

Statement of Cash Flows

Year ended March 31, 2016

	2016	2015
	(in thousands)	
Operating Transactions		
Annual Deficit	$ (2,274)	$ (10,061)
(Increase) Decrease in Accounts Receivable	(133)	7
Increase in Accounts Payable and Accrued Liabilities	77	-
(Decrease) in Allowance for Assessment Adjustments and Appeals	(8)	(184)
Cash (Applied to) Operating Transactions	(2,338)	(10,238)
Cash and Cash Equivalents at Beginning of Year	24,663	34,901
Cash and Cash Equivalents at End of Year	$ 22,325	$ 24,663

The accompanying notes are part of these financial statements.

Notes to the Financial Statements

March 31, 2016

Note 1 Authority and Purpose

The Alberta School Foundation Fund (the Fund) operates under the authority of the *School Act*, Revised Statutes of Alberta 2000, Chapter S-3.

The Fund makes requisitions to municipalities based on the equalized assessment of real property in Alberta and mill rates established by the Lieutenant Governor in Council. The purpose of the Fund is to provide funding to school boards based on an equal amount per eligible student.

Note 2 Summary of Significant Accounting Policies and Reporting Practices

These financial statements are prepared in accordance with Canadian Public Sector Accounting Standards.

(a) Reporting Entity

The reporting entity is the Alberta School Foundation Fund, which is part of the Ministry of Education and for which the Minister of Education is accountable.

(b) Basis of Financial Reporting

Revenues

Revenue to be collected (or the requisition amount) is based on 32 per cent of the total budgeted operating expense of the education system.

All revenues are reported on the accrual basis of accounting.

Expenses
(*in thousands*)

Expenses are those costs for which the Fund has primary responsibility and accountability, as reflected in the Government's budget documents.

Opted-out separate school boards which have passed a resolution pursuant to Section 171(2) of the *School Act* have the authority to requisition and collect levies from municipalities on their declared residential and non-residential property at a rate not less than the provincial rate applied in that municipality. As a result, these boards do not participate fully in the Alberta School Foundation Fund.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Financial Reporting (continued)

Expenses (continued)
(in thousands)

Payments to school boards include $366,453 (2015: $334,646) paid to opted out separate school boards to increase their funding to a level the boards would otherwise receive if participating fully in the Alberta School Foundation Fund.

Bad Debt Expense
(in thousands)

The Minister approved the deferral of $405 (2015: $479) in property tax for the City of Cold Lake on October 14, 2015 pursuant to section 174(4) of the *School Act*.

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration that would be agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of the Consolidated Cash Investment Trust Fund (CCITF), accounts receivable and accrued liabilities are estimated to approximate their carrying values because of the short-term nature of these instruments.

Net Assets

Net assets represents the difference between the carrying value of assets held by the Fund and its liabilities. Net assets are restricted by section 176(1) of the *School Act* in that money in the Fund is payable only to school boards except when a payment to General Revenues is required to repay advances and make interest payments, or to refund municipalities for overpayments made to the Fund.

Measurement Uncertainty

Measurement uncertainty exists when there is a variance between the recognized or disclosed amount and another reasonably possible amount.

Change in Accounting Policy

A net debt presentation (with reclassification of comparatives) has been adopted for the presentation of financial statements. Net Financial Assets is measured as the difference between the Fund's financial assets and liabilities.

The effect of this change results in changing the presentation of the Statement of Financial Position and adding an additional Statement of Change in Net Financial Assets.

Note 3 Cash and Cash Equivalents

Cash and cash equivalents are comprised of deposits in CCITF of the Province of Alberta. The CCITF is managed with the objective of providing competitive interest income to depositors while maintaining appropriate security and liquidity of depositors' capital. The portfolio is comprised of high quality, short-term and mid-term fixed income securities with a maximum term to maturity of three years. As at March 31, 2016, securities held by CCITF have an average effective yield of 0.82 per cent per annum (2015: 1.18 per cent per annum). Due to the short-term nature of CCITF investments, the carrying value approximates fair value.

Note 4 Accounts Receivable
(in thousands)

Accounts Receivable are unsecured and non-interest bearing.

	2016			2015
	Gross Amount	Allowance For Doubtful Accounts	Net Realizable Value	Net Realizable Value
Accounts Receivable				
Requisitions from Municipalities	$ 1,581	$ (1,216)	$ 365	$ 232

Note 5 Related Party Transactions
(in thousands)

Operating costs incurred in the administration of the Fund borne by other ministries are not reflected in these financial statements. The Fund is prohibited from paying administration costs under section 176(2) of the *School Act*.

Under the provisions of the *Financial Administration Act*, the Fund receives monthly advances from General Revenues to make payments to school boards in accordance with section 176(1) of the *School Act*. The Fund repays the advances quarterly throughout the year as monies are received from municipalities and opted-out separate school boards. The Fund pays interest on the advances at an average rate of 0.83 per cent (2015: 0.88 per cent). Interest is calculated on a pro rata basis for the number of days the advances are outstanding.

The Fund distributes monies to school boards based on an equal amount per eligible student.

Note 5 Related Party Transactions (continued)
(in thousands)

The following describes the related party transactions of the Fund:

	2016	2015
Payments to school boards [a]	$ 2,026,661	$ 1,888,465
Interest on advances from general revenue	2,250	2,874
	$ 2,028,911	$ 1,891,339

(a) These amounts do not include net payments to the two school boards in Lloydminster, Saskatchewan totaling $6,261 (2015: $6,105), as they are not related parties.

Note 6 Liabilities and Contingent Liabilities
(in thousands)

If it is determined that a municipality has paid an amount into the Alberta School Foundation Fund in excess of the sum that is required to be paid, the Minister of Education may order the repayment of the excess to the municipality. The amount required to be paid is equivalent to the sum of the applicable education property tax rates applied to the equalized assessment of the municipality for residential and farm land, non-residential property and machinery and equipment. At March 31, 2016 an amount of $77 was owed to a municipality (2015: $nil).

The Fund has recorded an allowance for assessment adjustments and appeals of $78 (2015: $86). The allowance includes any outstanding current year refunds not yet processed at March 31, 2016 plus a five year average of prior year refunds at March 31, 2016. Taxpayers may appeal to or request adjustments to their assessment from their local Assessment Review Boards, Municipal Government Board and/or the Court of Queen's Bench.

Contingent liabilities are possible obligations that may result in the future sacrifice of economic benefits arising from existing conditions or situations involving uncertainty.

Note 7 Subsequent Event

In May 2016, wildfires seriously affected Fort McMurray and surrounding communities. The government is in the process of providing financial assistance for uninsurable loss and damage through its Disaster Recovery Programs (DRP). The DRP is administered and funded by Alberta Emergency Management Agency through the authority of the Disaster Recovery Regulation.

The Province, subject to certain criteria, may recover part of the above costs from the federal government through the Disaster Financial Assistance Arrangement, pending approval through its Order in Council.

The financial impact on the Alberta School Foundation Fund may be significant; however, its full extent is uncertain at this stage.

Note 8 Budget

The budget amounts in these financial statements are taken from the 2015/2016 Government Estimates approved on November 27, 2015.

Note 9 Approval of Financial Statements

The financial statements were approved by the Senior Financial Officer and the Deputy Minister.

Other Information

Other Information Contents

221 Ministry Funding Provided to School Jurisdictions
226 Unaudited Information Statement of Remissions, Compromises, and Write Offs
227 Unaudited Summary of School Jurisdictions' Financial Information
273 Alberta Teachers' Retirement Fund Board Financial Statements
295 Other Statutory Reports

Ministry of Education

MINISTRY FUNDING PROVIDED TO SCHOOL JURISDICTIONS

Schedule to Financial Statements – Unaudited

Year ended March 31, 2016

Ministry Funding Provided to School Jurisdictions

(in thousands)

School Board Funding	Funding Framework (a)(f)	School Facilities Infrastructure (b)	Provincial and Other Initiatives (c)	Opted-Out Separate Boards (d)(f)	Pension Costs (e)	Ministry Total
Aspen View Public School Division No. 78	$ 34,243	$ 1,076	$ 272	$ -	$ 2,134	$ 37,725
Battle River Regional Division No. 31	68,518	5,719	327	-	4,318	78,882
Black Gold Regional Division No. 18	96,957	24,080	2,615	-	6,844	130,496
Buffalo Trail Regional Division No. 28	49,701	1,986	201	-	3,115	55,003
Calgary Roman Catholic Separate School District No. 1	476,635	37,753	18,246	(87,470)	35,653	480,817
Calgary School District No. 19	1,040,268	136,950	28,426	-	73,359	1,279,003
Canadian Rockies Regional Division No. 12	19,492	642	836	-	1,602	22,572
Chinook's Edge School Division No. 73	103,997	6,555	6,446	-	6,850	123,848
Christ the Redeemer Catholic Separate Regional Division No. 3	89,526	16,340	341	(6,272)	5,833	105,768
Clearview School Division No. 71	27,040	904	126	-	1,661	29,731
East Central Alberta Catholic Separate Schools Regional Division No. 16	20,269	6,597	91	(1,263)	1,335	27,029
East Central Francophone Education Region No. 3	11,487	252	757	-	693	13,189
Edmonton Catholic Separate School District No. 7	385,594	81,208	17,656	(61,588)	24,840	447,710
Edmonton School District No. 7	870,234	109,599	13,601	-	55,046	1,048,480
Elk Island Catholic Separate Regional Division No. 41	58,054	16,493	3,451	(9,908)	3,960	72,050
Elk Island Public Schools Regional Division No. 14	160,041	21,079	7,898	-	10,615	199,633
Evergreen Catholic Separate Regional Division No. 2	34,950	1,416	1,335	(5,784)	2,550	34,467
Foothills School Division No. 38	74,589	2,426	2,342	-	5,203	84,560
Fort McMurray Public School District No. 2833	66,036	20,993	4,794	-	3,852	95,675
Fort McMurray Roman Catholic Separate School District No. 32	69,635	10,304	244	(1,989)	3,955	82,149
Fort Vermillion School Division No. 52	38,404	1,592	1,500	-	2,650	44,146
Golden Hills School Division No. 75	62,567	11,010	2,991	-	4,422	80,990
Grande Prairie Roman Catholic Separate School District No. 28	47,059	26,399	1,855	(4,567)	2,953	73,699
Grande Prairie School District No. 2357	75,723	42,069	4,979	-	5,469	128,240
Grande Yellowhead Public School Division No. 77	52,429	2,262	3,415	-	3,153	61,259
Grasslands Regional Division No. 6	38,225	1,339	1,275	-	2,532	43,371
Greater North Central Francophone Education Region No. 2	39,753	9,749	2,542	-	2,644	54,688
Greater St. Albert Roman Catholic Separate School District No. 734	55,496	5,300	3,365	(7,840)	3,873	60,194

Ministry Funding Provided to School Jurisdictions (continued)

	(in thousands)					
	Funding Framework (a)(f)	School Facilities Infrastructure (b)	Provincial and Other Initiatives (c)	Opted-Out Separate Boards (d)(f)	Pension Costs (e)	Ministry Total
School Board Funding (continued)						
High Prairie School Division No. 48	$ 35,635	$ 6,669	$ 1,776	$ -	$ 2,349	$ 46,429
Holy Family Catholic Regional Division No. 37	24,232	3,325	248	(1,501)	1,829	28,133
Holy Spirit Roman Catholic Separate Regional Division No. 4	48,830	12,076	283	(5,841)	3,175	58,523
Horizon School Division No. 67	38,620	1,349	197	-	2,488	42,654
Lakeland Roman Catholic Separate School District No. 150	22,457	6,540	255	(2,186)	1,497	28,563
Lethbridge School District No. 51	95,276	10,223	992	-	6,295	112,786
Living Waters Catholic Regional Division No. 42	21,123	4,818	88	(1,374)	1,450	26,105
Livingstone Range School Division No. 68	39,403	8,820	199	-	2,581	51,003
Medicine Hat Catholic Separate Regional Division No. 20	26,497	2,397	510	(3,700)	1,776	27,480
Medicine Hat School District No. 76	73,242	5,210	2,557	-	4,889	85,898
Northern Gateway Regional Division No. 10	51,947	7,171	214	-	3,243	62,575
Northern Lights School Division No. 69	67,805	14,263	306	-	4,187	86,561
Northland School Division No. 61	27,869	1,505	3,830	-	2,464	35,668
Northwest Francophone Education Region No. 1	7,650	2,959	114	-	460	11,183
Palliser Regional Division No. 26	73,135	2,286	3,490	-	5,152	84,063
Parkland School Division No. 70	103,455	19,113	1,326	-	6,635	130,529
Peace River School Division No. 10	40,231	4,671	1,313	-	2,315	48,530
Peace Wapiti School Division No. 76	65,615	14,693	3,071	-	4,111	87,490
Pembina Hills Regional Division No. 7	46,855	7,070	16,282	-	3,665	73,872
Prairie Land Regional Division No. 25	20,248	4,451	247	-	1,247	26,193
Prairie Rose School Division No. 8	41,767	2,972	793	-	2,544	48,076
Red Deer Catholic Regional Division No. 39	82,339	5,540	366	(7,585)	5,633	86,293
Red Deer Public School District No. 104	97,823	6,581	937	-	6,719	112,060
Rocky View School Division No. 41	192,823	42,414	4,028	-	12,699	251,964
St. Albert Public School District No. 5565	69,695	12,368	728	-	4,729	87,520
St. Paul Education Regional Division No. 1	36,779	6,305	954	-	3,064	47,102
St. Thomas Aquinas Roman Catholic Separate Regional Division No. 38	33,227	10,162	1,419	(4,335)	2,271	42,744
Sturgeon School Division No. 24	55,915	12,929	270	-	3,247	72,361
The Southern Francophone Education No. 4 (i)	37,447	16,877	1,451	-	2,481	58,256
Westwind School Division No. 74	42,171	1,814	1,433	-	2,881	48,299
Wetaskiwin Regional Division No. 11	40,133	10,904	271	-	2,791	54,099
Wild Rose School Division No. 66	50,971	2,206	294	-	3,265	56,736
Wolf Creek School Division No. 72	71,644	13,941	337	-	4,868	90,790
Funding to School Boards	$ 5,949,781	$ 886,714	$ 182,506	$ (213,203)	$ 400,114	$ 7,205,912

Schedule to Financial Statements – Unaudited

Year ended March 31, 2016

Ministry Funding Provided to School Jurisdictions (continued)

(in thousands)

	Funding Framework (a)(f)	School Facilities Infrastructure (b)	Provincial and Other Initiatives (c)	Opted-Out Separate Boards (d)(f)	Pension Costs (e)	Ministry Total
Charter School Funding						
Almadina School Society	$ 10,156	$ 564	$ 20	$ -	$ 642	$ 11,382
Aurora School Ltd.	5,811	-	1,337	-	387	7,535
Boyle Street Education Centre	2,986	584	-	-	138	3,708
Calgary Arts Academy Society	4,424	-	20	-	222	4,666
Calgary Girls' School Society	5,130	103	22	-	374	5,629
CAPE - Centre for Academic and Personal Excellence Institute	2,188	132	11	-	147	2,478
Connect Charter School Society	5,101	-	10	-	368	5,479
Foundations for the Future Charter Academy Charter School Society	28,802	640	93	-	2,227	31,762
Mother Earth's Children's Charter School Society	500	200	45	-	59	804
New Horizons Charter School Society	2,192	81	288	-	148	2,709
Suzuki Charter School Society	2,899	-	13	-	174	3,086
Valhalla School Foundation	1,242	-	10	-	64	1,316
Westmount Charter School Society	12,076	3,094	24	-	887	16,081
Funding to Charter Schools	$ 83,507	$ 5,398	$ 1,893	$ -	$ 5,837	$ 96,635
Total Funding to Related Parties	$ 6,033,288	$ 892,112	$ 184,399	$ (213,203)	$ 405,951	$ 7,302,547
Non-Related Parties						
Lloydminster Public School Division	22,077	887	106	(6,876)	471	16,665
Lloydminster Roman Catholic Separate School Division	14,377	5,066	121	(1,593)	168	18,139
Total Funding to Non-Related Parties	$ 36,454	$ 5,953	$ 227	$ (8,469)	$ 639	$ 34,804
All Funded School Jurisdictions	$ 6,069,742	$ 898,065	$ 184,626	$ (221,672)	$ 406,590	$ 7,337,351

Ministry Funding Provided to School Jurisdictions (continued)

(a) The Funding Framework is based on a jurisdiction profile which combines base instructional funding with differential cost variable cost factors.
(b) School Facilities Infrastructure consists of funding provided to school jurisdictions for school building capital projects. School Facilities Operations and Maintenance funding is included in the Funding Framework.
(c) Provincial and Other Initiatives provide funding to school authorities including the Regional Collaborative Service Delivery and High Speed Networking.
(d) Opted-out separate school boards, which have passed a resolution pursuant to section 171(2) of the *School Act*, have the authority to requisition and collect from municipalities levies on their declared residential and non-residential property at a rate of not less than the provincial rate applied in that municipality. These amounts collected from municipalities are shown as a reduction to funding from the Ministry.
(e) Pension Costs are the cost of Ministry contributions for teachers of school jurisdictions and employer contributions for current service employees during the fiscal year.
(f) The Funding Framework includes education property tax directly requisitioned by opted-out separate school boards from their municipalities.

Unaudited Information
Statement of Remissions, Compromises, and Write-Offs

Year ended March 31, 2016

The following statements has been prepared pursuant to Section 23 of the *Financial Administration Act*. This statement includes all remissions, compromises, and write-offs made or approved during the period.

		(in thousands)
Write-Offs		
Department Accounts Receivable	$	16
Alberta School Foundation Fund Accounts Receivable	$	405
School Jurisdiction Accounts Receivable	$	2,330
Department Capital Assets	$	788
Total remissions, compromises, and write-offs[1]	$	3,538

(1) No remission or compromise expenses were incurred.

Summary of School Jurisdictions' FINANCIAL INFORMATION

Unaudited Summary of School Jurisdictions' Financial Information

(includes School Boards and Charter Schools)

Unaudited Summary of School Jurisdictions' Statements of Financial Position and Accumulated Surplus

Unaudited Summary of School Jurisdictions' Statements of Operations and Changes in Financial Position

Summary of Significant Accounting Policies

Disclosure of Salaries and Benefits for Superintendent Positions

For additional information:

The audited financial statements of school jurisdictions are available on Alberta Education's website at http://education.alberta.ca/financial-statements/

Unaudited Summary of Statements of Financial Position and Accumulated Surplus

As at August 31, 2015

	(in dollars)			
	Almadina School Society	Aspen View Public School Div. # 78	Aurora School Ltd.	Battle River Regional Div. # 31
FINANCIAL ASSETS				
Cash and cash equivalents	$ 571,782	$ 7,797,724	$ 5,774,517	$ 15,919,646
Accounts receivable (net after allowances)	353,600	552,274	36,763	2,071,413
Portfolio investments	1,338,590	3,960,104	-	54,259
Other financial assets	-	-	-	-
Total financial assets	$ 2,263,972	$ 12,310,102	$ 5,811,280	$ 18,045,318
LIABILITIES				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	402,723	1,221,931	827,264	4,010,817
Deferred revenue	1,079,107	27,533,907	516,259	39,404,718
Employee future benefits liabilities	-	477,542	-	-
Liability for contaminated sites	-	-	-	-
Other liabilities	-	-	-	-
Debt				
Supported: Debentures and other supported debt	-	-	-	1,041,083
Unsupported: Debentures and capital loans	-	-	-	-
Mortgages	-	-	-	-
Capital leases	-	-	-	-
Total liabilities	$ 1,481,830	$ 29,233,380	$ 1,343,523	$ 44,456,618
Net financial assets (debt)	$ 782,142	$ (16,923,278)	$ 4,467,757	$ (26,411,300)
NON-FINANCIAL ASSETS				
Total tangible capital assets	$ 1,306,559	$ 23,635,648	$ 1,767,692	$ 47,675,388
Prepaid expenses	124,273	128,521	39,797	512,939
Other non-financial assets	-	-	-	264,453
Total non-financial assets	$ 1,430,832	$ 23,764,169	$ 1,807,489	$ 48,452,780
Accumulated surplus	$ 2,212,974	$ 6,840,891	$ 6,275,246	$ 22,041,480
Accumulated surplus / (deficit) is comprised of:				
Unrestricted surplus	$ 721,583	$ -	$ 11,359	$ (429)
Total operating reserves	448,000	2,496,281	4,960,400	9,384,618
Accumulated Surplus from Operations	$ 1,169,583	$ 2,496,281	$ 4,971,759	$ 9,384,189
Investment in tangible capital assets	443,391	2,915,741	1,303,487	11,540,977
Total capital reserves*	600,000	1,561,417	-	1,116,314
Endowments	-	-	-	-
Accumulated operating surplus (deficit)	$ 2,212,974	$ 6,973,439	$ 6,275,246	$ 22,041,480
Accumulated remeasurement gains (losses)	-	(132,548)	-	-
	$ 2,212,974	$ 6,840,891	$ 6,275,246	$ 22,041,480

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Unaudited Summary of Statements of Financial Position and Accumulated Surplus

As at August 31, 2015

(in dollars)

	Black Gold Regional Div. # 18	Boyle Street Education Centre	Buffalo Trail Public Schools Regional Div. # 28	Calgary Arts Academy Society
FINANCIAL ASSETS				
Cash and cash equivalents	$ 9,051,159	$ 338,406	$ 12,992,261	$ 795,382
Accounts receivable (net after allowances)	2,536,643	78,868	1,944,836	1,070,220
Portfolio investments	10,000,000	1,661,713	-	359,160
Other financial assets	-	-	-	-
Total financial assets	$ 21,587,802	$ 2,078,987	$ 14,937,097	$ 2,224,762
LIABILITIES				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	6,470,794	22,822	2,708,701	233,756
Deferred revenue	92,341,814	10,000	40,466,591	2,357,717
Employee future benefits liabilities	321,200	-	-	-
Liability for contaminated sites	-	-	-	-
Other liabilities	-	-	-	-
Debt				
Supported: Debentures and other supported debt	-	-	1,314,926	-
Unsupported: Debentures and capital loans	-	-	-	-
Mortgages	-	-	-	-
Capital leases	-	-	-	-
Total liabilities	$ 99,133,808	$ 32,822	$ 44,490,218	$ 2,591,473
Net financial assets (debt)	$ (77,546,006)	$ 2,046,165	$ (29,553,121)	$ (366,711)
NON-FINANCIAL ASSETS				
Total tangible capital assets	$ 95,303,642	$ 23,989	$ 34,462,632	$ 1,122,797
Prepaid expenses	474,165	3,679	338,718	39,972
Other non-financial assets	352,250	-	3,259	-
Total non-financial assets	$ 96,130,057	$ 27,668	$ 34,804,609	$ 1,162,769
Accumulated surplus	$ 18,584,051	$ 2,073,833	$ 5,251,488	$ 796,058
Accumulated surplus / (deficit) is comprised of:				
Unrestricted surplus	$ 623,676	$ 1,049,844	$ 1,123,013	$ 696,954
Total operating reserves	8,241,640	1,000,000	1,552,148	-
Accumulated Surplus from Operations	$ 8,865,316	$ 2,049,844	$ 2,675,161	$ 696,954
Investment in tangible capital assets	6,383,222	23,989	2,415,956	99,104
Total capital reserves*	3,335,513	-	160,371	-
Endowments	-	-	-	-
Accumulated operating surplus (deficit)	$ 18,584,051	$ 2,073,833	$ 5,251,488	$ 796,058
Accumulated remeasurement gains (losses)	-	-	-	-
	$ 18,584,051	$ 2,073,833	$ 5,251,488	$ 796,058

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Unaudited Summary of Statements of Financial Position and Accumulated Surplus

As at August 31, 2015

	(in dollars)			
	Calgary Girls' School Society	Calgary Roman Catholic Sep. School Dist. # 1	Calgary School Dist. # 19	Canadian Rockies Regional Div. # 12
FINANCIAL ASSETS				
Cash and cash equivalents	$ 564,059	$ 98,692,817	$ 231,853,000	$ 6,736,981
Accounts receivable (net after allowances)	50,542	22,188,850	20,779,000	3,209,793
Portfolio investments	2,712,564	-	106,941,000	87,000
Other financial assets	-	-	-	-
Total financial assets	$ 3,327,165	$ 120,881,667	$ 359,573,000	$ 10,033,774
LIABILITIES				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	352,812	49,024,469	84,503,000	1,230,124
Deferred revenue	596,749	408,787,857	861,570,000	36,758,023
Employee future benefits liabilities	-	6,142,355	25,428,000	51,606
Liability for contaminated sites	-	-	-	-
Other liabilities	-	-	327,000	-
Debt				
Supported: Debentures and other supported debt	-	511,479	4,911,000	1,890,200
Unsupported: Debentures and capital loans	-	-	8,088,000	81,772
Mortgages	-	-	-	-
Capital leases	157,422	-	-	-
Total liabilities	$ 1,106,983	$ 464,466,160	$ 984,827,000	$ 40,011,726
Net financial assets (debt)	$ 2,220,182	$ (343,584,493)	$ (625,254,000)	$ (29,977,952)
NON-FINANCIAL ASSETS				
Total tangible capital assets	$ 802,240	$ 394,169,015	$ 834,006,000	$ 34,845,806
Prepaid expenses	43,029	3,061,713	8,535,000	8,558
Other non-financial assets	-	538,766	-	-
Total non-financial assets	$ 845,269	$ 397,769,494	$ 842,541,000	$ 34,854,364
Accumulated surplus	$ 3,065,451	$ 54,185,001	$ 217,287,000	$ 4,876,410
Accumulated surplus / (deficit) is comprised of:				
Unrestricted surplus	$ 2,270,218	$ 8,282,728	$ 104,000	$ 209,485
Total operating reserves	130,947	5,696,303	33,083,000	1,731,000
Accumulated Surplus from Operations	$ 2,401,165	$ 13,979,031	$ 33,187,000	$ 1,940,485
Investment in tangible capital assets	644,818	32,756,036	134,684,000	2,274,745
Total capital reserves*	19,468	7,449,934	36,216,000	661,181
Endowments	-	-	3,520,000	-
Accumulated operating surplus (deficit)	$ 3,065,451	$ 54,185,001	$ 207,607,000	$ 4,876,410
Accumulated remeasurement gains (losses)	-	-	9,680,000	-
	$ 3,065,451	$ 54,185,001	$ 217,287,000	$ 4,876,410

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Unaudited Summary of Statements of Financial Position and Accumulated Surplus

As at August 31, 2015

	(in dollars)			
	CAPE-Centre for Academic and Personal Excellence Institute	Chinook's Edge School Div. # 73	Christ the Redeemer Catholic Sep. Regional Div. # 3	Clearview School Div. # 71
FINANCIAL ASSETS				
Cash and cash equivalents	$ 52,938	$ 10,075,267	$ 9,135,503	$ 3,422,308
Accounts receivable (net after allowances)	62,756	1,683,603	4,991,172	769,956
Portfolio investments	-	795,553	1,687,147	877,613
Other financial assets	-	-	250,652	-
Total financial assets	$ 115,694	$ 12,554,423	$ 16,064,474	$ 5,069,877
LIABILITIES				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	51,545	5,736,486	4,599,297	788,996
Deferred revenue	360,160	130,471,852	75,006,585	25,015,747
Employee future benefits liabilities	-	490,399	222,649	-
Liability for contaminated sites	-	-	-	-
Other liabilities	-	463,285	-	-
Debt				
Supported: Debentures and other supported debt	-	-	1,327,670	512,069
Unsupported: Debentures and capital loans	-	-	490,833	-
Mortgages	-	-	-	-
Capital leases	14,001	-	-	-
Total liabilities	$ 425,706	$ 137,162,022	$ 81,647,034	$ 26,316,812
Net financial assets (debt)	$ (310,012)	$ (124,607,599)	$ (65,582,560)	$ (21,246,935)
NON-FINANCIAL ASSETS				
Total tangible capital assets	$ 581,016	$ 139,479,875	$ 82,334,014	$ 30,112,186
Prepaid expenses	46,347	1,462,801	656,720	170,883
Other non-financial assets	-	65	-	93,962
Total non-financial assets	$ 627,363	$ 140,942,741	$ 82,990,734	$ 30,377,031
Accumulated surplus	$ 317,350	$ 16,335,142	$ 17,408,174	$ 9,130,096
Accumulated surplus / (deficit) is comprised of:				
Unrestricted surplus	$ 92,248	$ 1,225,202	$ 119,269	$ 427,126
Total operating reserves	-	3,224,872	7,318,527	3,093,926
Accumulated Surplus from Operations	$ 92,248	$ 4,450,074	$ 7,437,796	$ 3,521,052
Investment in tangible capital assets	225,102	11,789,610	9,770,437	5,544,476
Total capital reserves*	-	-	94,461	64,568
Endowments	-	90,567	105,480	-
Accumulated operating surplus (deficit)	$ 317,350	$ 16,330,251	$ 17,408,174	$ 9,130,096
Accumulated remeasurement gains (losses)	-	4,891	-	-
	$ 317,350	$ 16,335,142	$ 17,408,174	$ 9,130,096

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Unaudited Summary of Statements of Financial Position and Accumulated Surplus

As at August 31, 2015

	(in dollars)			
	Connect Charter School Society	East Central Alberta Catholic Sep. Schools Regional Div. # 16	East Central Francophone Education Region # 3	Edmonton Catholic Sep. School Dist. # 7
FINANCIAL ASSETS				
Cash and cash equivalents	$ 384,395	$ 6,753,961	$ 1,658,266	$ 90,630,094
Accounts receivable (net after allowances)	47,141	441,586	83,211	15,463,988
Portfolio investments	600,000	3,557,259	-	-
Other financial assets	-	-	-	-
Total financial assets	$ 1,031,536	$ 10,752,806	$ 1,741,477	$ 106,094,082
LIABILITIES				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	132,505	878,537	230,391	29,115,519
Deferred revenue	727,579	19,018,485	35,107,098	226,151,665
Employee future benefits liabilities	-	26,100	-	5,279,086
Liability for contaminated sites	-	-	-	-
Other liabilities	-	-	-	-
Debt				
Supported: Debentures and other supported debt	-	-	-	-
Unsupported: Debentures and capital loans	-	-	-	-
Mortgages	-	-	493,460	-
Capital leases	-	-	-	11,384,342
Total liabilities	$ 860,084	$ 19,923,122	$ 35,830,949	$ 271,930,612
Net financial assets (debt)	$ 171,452	$ (9,170,316)	$ (34,089,472)	$ (165,836,530)
NON-FINANCIAL ASSETS				
Total tangible capital assets	$ 495,559	$ 18,617,396	$ 36,830,306	$ 237,635,224
Prepaid expenses	91,224	120,632	86,434	3,243,812
Other non-financial assets	-	-	-	707,247
Total non-financial assets	$ 586,783	$ 18,738,028	$ 36,916,740	$ 241,586,283
Accumulated surplus	$ 758,235	$ 9,567,712	$ 2,827,268	$ 75,749,753
Accumulated surplus / (deficit) is comprised of:				
Unrestricted surplus	$ -	$ 3,567,471	$ 514,927	$ -
Total operating reserves	262,676	3,563,340	100,000	24,972,349
Accumulated Surplus from Operations	$ 262,676	$ 7,130,811	$ 614,927	$ 24,972,349
Investment in tangible capital assets	495,559	1,634,589	2,212,341	31,241,859
Total capital reserves*	-	802,312	-	19,535,545
Endowments	-	-	-	-
Accumulated operating surplus (deficit)	$ 758,235	$ 9,567,712	$ 2,827,268	$ 75,749,753
Accumulated remeasurement gains (losses)	-	-	-	-
	$ 758,235	$ 9,567,712	$ 2,827,268	$ 75,749,753

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Unaudited Summary of Statements of Financial Position and Accumulated Surplus

As at August 31, 2015

(in dollars)

	Edmonton School Dist. # 7	Elk Island Catholic Sep. Regional Div. # 41	Elk Island Public Schools Regional Div. # 14	Evergreen Catholic Sep. Regional Div. # 2
FINANCIAL ASSETS				
Cash and cash equivalents	$ 239,064,306	$ 7,480,874	$ 15,092,792	$ 9,165,859
Accounts receivable (net after allowances)	7,296,948	4,181,544	3,100,513	2,060,485
Portfolio investments	-	-	15,707,541	1,687,397
Other financial assets	-	362	7,534	-
Total financial assets	$ 246,361,254	$ 11,662,780	$ 33,908,380	$ 12,913,741
LIABILITIES				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	50,542,244	7,308,137	8,681,409	4,746,682
Deferred revenue	661,564,460	62,077,510	60,287,432	57,470,509
Employee future benefits liabilities	10,064,530	145,935	31,961	-
Liability for contaminated sites	-	-	-	-
Other liabilities	2,649,588	-	-	-
Debt				
Supported: Debentures and other supported debt	-	174,599	335,428	694,001
Unsupported: Debentures and capital loans	14,163,106	-	697,600	-
Mortgages	-	-	-	-
Capital leases	-	-	883,795	-
Total liabilities	$ 738,983,928	$ 69,706,181	$ 70,917,625	$ 62,911,192
Net financial assets (debt)	$ (492,622,674)	$ (58,043,401)	$ (37,009,245)	$ (49,997,451)
NON-FINANCIAL ASSETS				
Total tangible capital assets	$ 672,191,798	$ 67,082,321	$ 57,707,371	$ 56,762,330
Prepaid expenses	2,534,925	419,522	1,313,798	438,000
Other non-financial assets	3,957,781	-	-	-
Total non-financial assets	$ 678,684,504	$ 67,501,843	$ 59,021,169	$ 57,200,330
Accumulated surplus	$ 186,061,830	$ 9,458,442	$ 22,011,924	$ 7,202,879
Accumulated surplus / (deficit) is comprised of:				
Unrestricted surplus	$ -	$ -	$ -	$ 788,804
Total operating reserves	83,713,579	3,122,000	16,089,555	3,679,441
Accumulated Surplus from Operations	$ 83,713,579	$ 3,122,000	$ 16,089,555	$ 4,468,245
Investment in tangible capital assets	64,672,775	6,192,410	4,546,365	2,575,813
Total capital reserves*	37,675,476	144,032	1,376,004	158,821
Endowments	-	-	-	-
Accumulated operating surplus (deficit)	$ 186,061,830	$ 9,458,442	$ 22,011,924	$ 7,202,879
Accumulated remeasurement gains (losses)	-	-	-	-
	$ 186,061,830	$ 9,458,442	$ 22,011,924	$ 7,202,879

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Unaudited Summary of Statements of Financial Position and Accumulated Surplus

As at August 31, 2015

(in dollars)

	FFCA Charter School Society	Foothills School Div. # 38	Fort McMurray Public School Dist. # 2833	Fort McMurray Roman Catholic Sep. School Dist. # 32
FINANCIAL ASSETS				
Cash and cash equivalents	$ 2,377,296	$ 18,431,285	$ 18,011,659	$ 27,845,818
Accounts receivable (net after allowances)	226,322	4,463,772	1,896,080	7,833,634
Portfolio investments	3,157,463	8,255,848	5,000,372	3,430,151
Other financial assets	-	-	-	-
Total financial assets	$ 5,761,081	$ 31,150,905	$ 24,908,111	$ 39,109,603
LIABILITIES				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	455,744	1,455,851	3,709,599	3,830,770
Deferred revenue	2,568,392	71,645,707	108,195,590	102,870,400
Employee future benefits liabilities	238,219	176,200	-	191,500
Liability for contaminated sites	-	-	-	-
Other liabilities	-	-	-	-
Debt				
Supported: Debentures and other supported debt	-	616,840	-	323,760
Unsupported: Debentures and capital loans	-	-	-	-
Mortgages	-	-	-	-
Capital leases	193,462	122,206	-	-
Total liabilities	$ 3,455,817	$ 74,016,804	$ 111,905,189	$ 107,216,430
Net financial assets (debt)	$ 2,305,264	$ (42,865,899)	$ (86,997,078)	$ (68,106,827)
NON-FINANCIAL ASSETS				
Total tangible capital assets	$ 1,378,208	$ 67,384,688	$ 102,106,456	$ 99,232,177
Prepaid expenses	64,504	366,612	506,739	106,025
Other non-financial assets	-	-	-	-
Total non-financial assets	$ 1,442,712	$ 67,751,300	$ 102,613,195	$ 99,338,202
Accumulated surplus	$ 3,747,976	$ 24,885,400	$ 15,616,117	$ 31,231,375
Accumulated surplus / (deficit) is comprised of:				
Unrestricted surplus	$ -	$ -	$ 1,610	$ 4,497,323
Total operating reserves	1,306,861	11,928,544	7,965,900	5,210,717
Accumulated Surplus from Operations	$ 1,306,861	$ 11,928,544	$ 7,967,510	$ 9,708,040
Investment in tangible capital assets	941,115	5,885,355	6,945,780	11,798,700
Total capital reserves*	1,500,000	6,858,130	702,827	9,889,625
Endowments	-	213,371	-	-
Accumulated operating surplus (deficit)	$ 3,747,976	$ 24,885,400	$ 15,616,117	$ 31,396,365
Accumulated remeasurement gains (losses)	-	-	-	(164,990)
	$ 3,747,976	$ 24,885,400	$ 15,616,117	$ 31,231,375

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Unaudited Summary of Statements of Financial Position and Accumulated Surplus

As at August 31, 2015

(in dollars)

	Fort Vermilion School Div. # 52	Golden Hills School Div. # 75	Grande Prairie Roman Catholic Sep. School Dist. # 28	Grande Prairie School Dist. # 2357
FINANCIAL ASSETS				
Cash and cash equivalents	$ 9,268,825	$ 6,359,774	$ 10,559,067	$ 10,003,606
Accounts receivable (net after allowances)	1,427,132	7,049,612	2,545,232	6,068,842
Portfolio investments	-	12,480,000	4,708,709	-
Other financial assets	-	-	66,077	-
Total financial assets	$ 10,695,957	$ 25,889,386	$ 17,879,085	$ 16,072,448
LIABILITIES				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	3,129,853	5,985,211	3,873,716	1,635,530
Deferred revenue	41,836,328	68,895,288	74,320,105	121,070,436
Employee future benefits liabilities	204,899	366,976	-	-
Liability for contaminated sites	-	-	-	-
Other liabilities	-	-	-	-
Debt				
Supported: Debentures and other supported debt	107,389	-	15,200	1,120,709
Unsupported: Debentures and capital loans	-	1,454,959	-	-
Mortgages	-	-	-	-
Capital leases	-	-	-	-
Total liabilities	$ 45,278,469	$ 76,702,435	$ 78,209,021	$ 123,826,675
Net financial assets (debt)	$ (34,582,512)	$ (50,813,049)	$ (60,329,936)	$ (107,754,227)
NON-FINANCIAL ASSETS				
Total tangible capital assets	$ 47,069,865	$ 72,183,728	$ 76,653,957	$ 117,517,587
Prepaid expenses	145,665	553,838	280,313	855,061
Other non-financial assets	-	288,722	-	127,147
Total non-financial assets	$ 47,215,530	$ 73,026,289	$ 76,934,270	$ 118,499,795
Accumulated surplus	$ 12,633,018	$ 22,213,239	$ 16,604,334	$ 10,745,568
Accumulated surplus / (deficit) is comprised of:				
Unrestricted surplus	$ -	$ 136,626	$ -	$ 752,631
Total operating reserves	4,972,981	8,545,633	8,032,772	5,364,733
Accumulated Surplus from Operations	$ 4,972,981	$ 8,682,259	$ 8,032,772	$ 6,117,364
Investment in tangible capital assets	6,660,152	11,215,931	6,678,359	1,284,411
Total capital reserves*	999,885	2,315,049	1,893,203	3,343,793
Endowments	-	-	-	-
Accumulated operating surplus (deficit)	$ 12,633,018	$ 22,213,239	$ 16,604,334	$ 10,745,568
Accumulated remeasurement gains (losses)	-	-	-	-
	$ 12,633,018	$ 22,213,239	$ 16,604,334	$ 10,745,568

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Unaudited Summary of Statements of Financial Position and Accumulated Surplus

As at August 31, 2015

	(in dollars)			
	Grande Yellowhead Public School Div. # 77	Grasslands Regional Div. # 6	Greater North Central Francophone Education Region # 2	Greater St. Albert Roman Catholic Sep. School Dist. # 734
FINANCIAL ASSETS				
Cash and cash equivalents	$ 8,538,687	$ 9,173,236	$ 7,111,986	$ 4,818,372
Accounts receivable (net after allowances)	509,134	2,054,899	2,474,847	4,759,489
Portfolio investments	7,427,319	-	-	-
Other financial assets	-	-	-	-
Total financial assets	$ 16,475,140	$ 11,228,135	$ 9,586,833	$ 9,577,861
LIABILITIES				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	3,490,301	847,954	2,283,620	3,531,340
Deferred revenue	38,912,651	45,650,264	38,384,195	29,252,737
Employee future benefits liabilities	-	137,833	279,500	-
Liability for contaminated sites	-	-	-	-
Other liabilities	-	-	-	-
Debt				
Supported: Debentures and other supported debt	-	1,628,554	-	2,278,947
Unsupported: Debentures and capital loans	68,555	-	-	-
Mortgages	-	-	-	-
Capital leases	-	-	-	-
Total liabilities	$ 42,471,507	$ 48,264,605	$ 40,947,315	$ 35,063,024
Net financial assets (debt)	$ (25,996,367)	$ (37,036,470)	$ (31,360,482)	$ (25,485,163)
NON-FINANCIAL ASSETS				
Total tangible capital assets	$ 44,783,246	$ 47,719,061	$ 41,811,547	$ 30,745,870
Prepaid expenses	273,291	140,035	320,548	230,964
Other non-financial assets	153,334	117,616	-	-
Total non-financial assets	$ 45,209,871	$ 47,976,712	$ 42,132,095	$ 30,976,834
Accumulated surplus	$ 19,213,504	$ 10,940,244	$ 10,771,613	$ 5,491,671
Accumulated surplus / (deficit) is comprised of:				
Unrestricted surplus	$ 2,169,563	$ 926,234	$ 2,177,379	$ 755,377
Total operating reserves	4,243,209	4,802,004	219,930	226,974
Accumulated Surplus from Operations	$ 6,412,772	$ 5,728,238	$ 2,397,309	$ 982,351
Investment in tangible capital assets	8,639,009	4,471,625	7,555,304	4,290,201
Total capital reserves*	3,724,487	740,381	819,000	219,119
Endowments	437,236	-	-	-
Accumulated operating surplus (deficit)	$ 19,213,504	$ 10,940,244	$ 10,771,613	$ 5,491,671
Accumulated remeasurement gains (losses)	-	-	-	-
	$ 19,213,504	$ 10,940,244	$ 10,771,613	$ 5,491,671

*Capital reserves are funds set aside by the board to meet future capital expenditures. Once the capital reserves are established, the funds cannot be spent on operating purposes without prior ministerial approval.

Unaudited Summary of Statements of Financial Position and Accumulated Surplus

As at August 31, 2015

	(in dollars)			
	High Prairie School Div. # 48	Holy Family Catholic Regional Div. # 37	Holy Spirit Roman Catholic Sep. Regional Div. # 4	Horizon School Div. # 67
FINANCIAL ASSETS				
Cash and cash equivalents	$ 12,678,862	$ 8,326,832	$ 11,361,586	$ 9,682,296
Accounts receivable (net after allowances)	899,939	1,151,516	1,374,218	612,929
Portfolio investments	-	-	171,701	6,702,205
Other financial assets	359,615	392	-	-
Total financial assets	$ 13,938,416	$ 9,478,740	$ 12,907,505	$ 16,997,430
LIABILITIES				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	1,893,158	1,238,467	1,106,420	1,791,411
Deferred revenue	22,770,105	14,697,797	63,285,997	41,567,301
Employee future benefits liabilities	245,829	172,180	1,225,399	87,097
Liability for contaminated sites	-	-	-	-
Other liabilities	-	-	609,050	-
Debt				
Supported: Debentures and other supported debt	-	91,687	-	-
Unsupported: Debentures and capital loans	-	-	-	-
Mortgages	-	-	-	-
Capital leases	-	-	145,586	-
Total liabilities	$ 24,909,092	$ 16,200,131	$ 66,372,452	$ 43,445,809
Net financial assets (debt)	$ (10,970,676)	$ (6,721,391)	$ (53,464,947)	$ (26,448,379)
NON-FINANCIAL ASSETS				
Total tangible capital assets	$ 33,601,603	$ 18,120,380	$ 63,975,536	$ 42,127,623
Prepaid expenses	137,262	222,861	129,751	170,147
Other non-financial assets	-	-	-	-
Total non-financial assets	$ 33,738,865	$ 18,343,241	$ 64,105,287	$ 42,297,770
Accumulated surplus	$ 22,768,189	$ 11,621,850	$ 10,640,340	$ 15,849,391
Accumulated surplus / (deficit) is comprised of:				
Unrestricted surplus	$ -	$ 248,282	$ -	$ 3,045,952
Total operating reserves	7,619,389	3,035,342	1,465,003	7,782,882
Accumulated Surplus from Operations	$ 7,619,389	$ 3,283,624	$ 1,465,003	$ 10,828,834
Investment in tangible capital assets	11,755,811	4,241,158	6,511,614	5,042,699
Total capital reserves*	3,392,989	4,097,068	2,519,908	-
Endowments	-	-	142,900	-
Accumulated operating surplus (deficit)	$ 22,768,189	$ 11,621,850	$ 10,639,425	$ 15,871,533
Accumulated remeasurement gains (losses)	-	-	915	(22,142)
	$ 22,768,189	$ 11,621,850	$ 10,640,340	$ 15,849,391

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Unaudited Summary of Statements of Financial Position and Accumulated Surplus

As at August 31, 2015

	(in dollars)			
	Lakeland Roman Catholic Sep. School Dist. # 150	Lethbridge School Dist. # 51	Living Waters Catholic Regional Div. # 42	Livingstone Range School Div. # 68
FINANCIAL ASSETS				
Cash and cash equivalents	$ 3,337,350	$ 18,528,542	$ 2,937,897	$ 9,562,057
Accounts receivable (net after allowances)	984,194	2,700,461	991,598	3,523,493
Portfolio investments	-	83,395	-	5,181,780
Other financial assets	-	142,949	-	68,034
Total financial assets	$ 4,321,544	$ 21,455,347	$ 3,929,495	$ 18,335,364
LIABILITIES				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	2,057,005	2,754,734	976,682	3,896,685
Deferred revenue	29,971,200	92,727,379	21,050,494	46,629,424
Employee future benefits liabilities	136,177	28,966	-	59,700
Liability for contaminated sites	-	-	-	-
Other liabilities	-	-	-	-
Debt				
Supported: Debentures and other supported debt	-	440,399	534,372	139,249
Unsupported: Debentures and capital loans	-	-	-	-
Mortgages	-	-	-	-
Capital leases	-	-	-	-
Total liabilities	$ 32,164,382	$ 95,951,478	$ 22,561,548	$ 50,725,058
Net financial assets (debt)	$ (27,842,838)	$ (74,496,131)	$ (18,632,053)	$ (32,389,694)
NON-FINANCIAL ASSETS				
Total tangible capital assets	$ 34,678,507	$ 91,995,699	$ 23,420,165	$ 44,637,005
Prepaid expenses	75,933	424,227	37,980	132,102
Other non-financial assets	386,091	-	-	-
Total non-financial assets	$ 35,142,531	$ 92,419,926	$ 23,458,145	$ 44,769,107
Accumulated surplus	$ 7,299,693	$ 17,923,795	$ 4,826,092	$ 12,379,413
Accumulated surplus / (deficit) is comprised of:				
Unrestricted surplus	$ -	$ 796,416	$ 3,733	$ 575,986
Total operating reserves	348,739	10,594,670	1,857,154	7,726,639
Accumulated Surplus from Operations	$ 348,739	$ 11,391,086	$ 1,860,887	$ 8,302,625
Investment in tangible capital assets	6,251,505	5,080,228	2,965,205	3,996,968
Total capital reserves*	699,449	1,132,607	-	79,820
Endowments	-	319,874	-	-
Accumulated operating surplus (deficit)	$ 7,299,693	$ 17,923,795	$ 4,826,092	$ 12,379,413
Accumulated remeasurement gains (losses)	-	-	-	-
	$ 7,299,693	$ 17,923,795	$ 4,826,092	$ 12,379,413

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Unaudited Summary of Statements of Financial Position and Accumulated Surplus

As at August 31, 2015

	(in dollars)			
	Medicine Hat Catholic Sep. Regional Div. # 20	Medicine Hat School Dist. # 76	Mother Earth's Children's Charter School Society	New Horizons Charter School Society
FINANCIAL ASSETS				
Cash and cash equivalents	$ 3,716,754	$ 25,121,837	$ 165,691	$ 86,128
Accounts receivable (net after allowances)	1,471,546	861,231	14,658	33,411
Portfolio investments	-	1,801,731	251,430	611,220
Other financial assets	-	-	-	-
Total financial assets	$ 5,188,300	$ 27,784,799	$ 431,779	$ 730,759
LIABILITIES				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	2,046,059	3,862,796	55,278	81,278
Deferred revenue	20,546,960	56,121,249	200,000	267,722
Employee future benefits liabilities	-	744,055	-	-
Liability for contaminated sites	-	-	-	-
Other liabilities	-	-	-	-
Debt				
Supported: Debentures and other supported debt	31,657	-	-	-
Unsupported: Debentures and capital loans	-	-	-	-
Mortgages	-	-	-	-
Capital leases	9,359	509,677	-	-
Total liabilities	$ 22,634,025	$ 61,237,777	$ 255,278	$ 349,000
Net financial assets (debt)	$ (17,445,724)	$ (33,452,978)	$ 176,501	$ 381,759
NON-FINANCIAL ASSETS				
Total tangible capital assets	$ 20,811,729	$ 54,353,097	$ 191,269	$ 567,717
Prepaid expenses	464,664	241,431	6,742	9,006
Other non-financial assets	71,978	20	-	-
Total non-financial assets	$ 21,348,371	$ 54,594,548	$ 198,011	$ 576,723
Accumulated surplus	$ 3,902,646	$ 21,141,570	$ 374,512	$ 958,482
Accumulated surplus / (deficit) is comprised of:				
Unrestricted surplus	$ 834,267	$ 1,727,737	$ 183,243	$ 227,335
Total operating reserves	1,139,949	6,599,333	-	319,239
Accumulated Surplus from Operations	$ 1,974,216	$ 8,327,070	$ 183,243	$ 546,574
Investment in tangible capital assets	1,902,431	10,305,904	191,269	302,091
Total capital reserves*	26,000	639,600	-	109,817
Endowments	-	1,740,790	-	-
Accumulated operating surplus (deficit)	$ 3,902,646	$ 21,013,364	$ 374,512	$ 958,482
Accumulated remeasurement gains (losses)	-	128,206	-	-
	$ 3,902,646	$ 21,141,570	$ 374,512	$ 958,482

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Unaudited Summary of Statements of Financial Position and Accumulated Surplus

As at August 31, 2015

	(in dollars)			
	Northern Gateway Regional Div. # 10	Northern Lights School Div. # 69	Northland School Div. # 61	Northwest Francophone Education Region # 1
FINANCIAL ASSETS				
Cash and cash equivalents	$ 17,881,710	$ 12,025,786	$ 6,975,578	$ 1,078,906
Accounts receivable (net after allowances)	2,027,590	4,742,804	2,050,929	272,778
Portfolio investments	-	140,336	-	16,346
Other financial assets	143,696	-	71,250	31,504
Total financial assets	$ 20,052,996	$ 16,908,926	$ 9,097,757	$ 1,399,534
LIABILITIES				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	1,651,948	3,735,248	4,802,470	280,213
Deferred revenue	70,314,847	84,363,048	72,406,345	15,979,119
Employee future benefits liabilities	-	60,600	28,454	133,998
Liability for contaminated sites	-	-	-	-
Other liabilities	-	-	-	-
Debt				
Supported: Debentures and other supported debt	436,682	851,522	-	-
Unsupported: Debentures and capital loans	-	249,982	-	-
Mortgages	-	-	-	-
Capital leases	-	-	-	-
Total liabilities	$ 72,403,477	$ 89,260,400	$ 77,237,269	$ 16,393,330
Net financial assets (debt)	$ (52,350,481)	$ (72,351,474)	$ (68,139,512)	$ (14,993,796)
NON-FINANCIAL ASSETS				
Total tangible capital assets	$ 69,923,981	$ 89,476,577	$ 77,091,491	$ 16,205,271
Prepaid expenses	-	925,263	352,498	79,622
Other non-financial assets	-	-	39,267	-
Total non-financial assets	$ 69,923,981	$ 90,401,840	$ 77,483,256	$ 16,284,893
Accumulated surplus	$ 17,573,500	$ 18,050,366	$ 9,343,744	$ 1,291,097
Accumulated surplus / (deficit) is comprised of:				
Unrestricted surplus	$ -	$ 72,426	$ 925,416	$ 288,013
Total operating reserves	7,356,465	9,189,730	-	371,896
Accumulated Surplus from Operations	$ 7,356,465	$ 9,262,156	$ 925,416	$ 659,909
Investment in tangible capital assets	8,976,685	7,546,272	7,345,158	541,617
Total capital reserves*	1,240,350	1,226,883	1,073,170	89,571
Endowments	-	-	-	-
Accumulated operating surplus (deficit)	$ 17,573,500	$ 18,035,311	$ 9,343,744	$ 1,291,097
Accumulated remeasurement gains (losses)	-	15,055	-	-
	$ 17,573,500	$ 18,050,366	$ 9,343,744	$ 1,291,097

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Unaudited Summary of Statements of Financial Position and Accumulated Surplus

As at August 31, 2015

(in dollars)

	Palliser Regional Div. # 26	Parkland School Div. # 70	Peace River School Div. # 10	Peace Wapiti School Div. # 76
FINANCIAL ASSETS				
Cash and cash equivalents	$ 9,182,721	$ 11,646,225	$ 17,004,095	$ 5,193,256
Accounts receivable (net after allowances)	1,217,416	2,023,940	1,921,021	956,413
Portfolio investments	108,954	-	-	9,767,284
Other financial assets	-	-	373,976	553,648
Total financial assets	$ 10,509,091	$ 13,670,165	$ 19,299,092	$ 16,470,601
LIABILITIES				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	1,397,168	3,455,465	1,805,405	2,924,814
Deferred revenue	38,094,832	82,008,950	26,411,511	64,965,401
Employee future benefits liabilities	263,100	167,700	73,446	474,177
Liability for contaminated sites	-	-	-	-
Other liabilities	-	-	-	-
Debt				
Supported: Debentures and other supported debt	650,669	15,370	481,203	399,061
Unsupported: Debentures and capital loans	-	-	-	-
Mortgages	-	-	-	-
Capital leases	-	-	-	-
Total liabilities	$ 40,405,769	$ 85,647,485	$ 28,771,565	$ 68,763,453
Net financial assets (debt)	$ (29,896,678)	$ (71,977,320)	$ (9,472,473)	$ (52,292,852)
NON-FINANCIAL ASSETS				
Total tangible capital assets	$ 38,606,293	$ 86,590,387	$ 33,539,976	$ 73,367,505
Prepaid expenses	361,124	10,518	149,743	196,123
Other non-financial assets	11,942	-	-	113,879
Total non-financial assets	$ 38,979,359	$ 86,600,905	$ 33,689,719	$ 73,677,507
Accumulated surplus	$ 9,082,681	$ 14,623,585	$ 24,217,246	$ 21,384,655
Accumulated surplus / (deficit) is comprised of:				
Unrestricted surplus	$ 351,084	$ 943,769	$ 398,830	$ 604
Total operating reserves	4,174,643	3,435,815	9,040,529	3,590,429
Accumulated Surplus from Operations	$ 4,525,727	$ 4,379,584	$ 9,439,359	$ 3,591,033
Investment in tangible capital assets	4,101,970	6,235,103	9,593,612	11,192,776
Total capital reserves*	368,776	4,008,898	5,184,275	6,301,787
Endowments	86,208	-	-	-
Accumulated operating surplus (deficit)	$ 9,082,681	$ 14,623,585	$ 24,217,246	$ 21,085,596
Accumulated remeasurement gains (losses)	-	-	-	299,059
	$ 9,082,681	$ 14,623,585	$ 24,217,246	$ 21,384,655

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Unaudited Summary of Statements of Financial Position and Accumulated Surplus

As at August 31, 2015

(in dollars)

	Pembina Hills Regional Div. # 7	Prairie Land Regional Div. # 25	Prairie Rose School Div. # 8	Red Deer Catholic Regional Div. # 39
FINANCIAL ASSETS				
Cash and cash equivalents	$ 12,121,362	$ 1,286,274	$ 9,151,017	$ 30,086,367
Accounts receivable (net after allowances)	2,181,555	262,508	931,864	3,702,585
Portfolio investments	-	4,974,299	-	297,368
Other financial assets	-	-	-	-
Total financial assets	$ 14,302,917	$ 6,523,081	$ 10,082,881	$ 34,086,320
LIABILITIES				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	1,987,477	627,487	1,354,243	6,173,098
Deferred revenue	27,908,787	14,363,254	29,108,451	80,837,419
Employee future benefits liabilities	-	75,700	315,055	1,553,872
Liability for contaminated sites	-	-	-	-
Other liabilities	-	-	-	-
Debt				
Supported: Debentures and other supported debt	279,991	-	429,085	112,217
Unsupported: Debentures and capital loans	-	-	-	3,014,000
Mortgages	-	-	-	-
Capital leases	-	-	-	-
Total liabilities	$ 30,176,255	$ 15,066,441	$ 31,206,834	$ 91,690,606
Net financial assets (debt)	$ (15,873,338)	$ (8,543,360)	$ (21,123,953)	$ (57,604,286)
NON-FINANCIAL ASSETS				
Total tangible capital assets	$ 29,717,032	$ 17,188,290	$ 29,465,071	$ 82,941,272
Prepaid expenses	220,028	129,471	400,939	917,997
Other non-financial assets	427,557	-	-	137,760
Total non-financial assets	$ 30,364,617	$ 17,317,761	$ 29,866,010	$ 83,997,029
Accumulated surplus	$ 14,491,280	$ 8,774,402	$ 8,742,056	$ 26,392,743
Accumulated surplus / (deficit) is comprised of:				
Unrestricted surplus	$ 903,066	$ 349,999	$ 1,438,023	$ -
Total operating reserves	7,721,223	2,289,431	2,355,805	13,034,330
Accumulated Surplus from Operations	$ 8,624,288	$ 2,639,430	$ 3,793,828	$ 13,034,330
Investment in tangible capital assets	4,577,649	4,454,540	4,583,634	6,440,906
Total capital reserves*	1,289,343	1,680,432	364,594	6,849,909
Endowments	-	-	-	-
Accumulated operating surplus (deficit)	$ 14,491,280	$ 8,774,402	$ 8,742,056	$ 26,325,145
Accumulated remeasurement gains (losses)	-	-	-	67,598
	$ 14,491,280	$ 8,774,402	$ 8,742,056	$ 26,392,743

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Unaudited Summary of Statements of Financial Position and Accumulated Surplus

As at August 31, 2015

(in dollars)

	Red Deer Public School Dist. # 104	Rocky View School Div. # 41	St. Albert Public School Dist. # 5565	St. Paul Education Regional Div. # 1
FINANCIAL ASSETS				
Cash and cash equivalents	$ 8,499,430	$ 55,346,729	$ 16,122,048	$ 7,961,757
Accounts receivable (net after allowances)	3,434,957	2,499,338	4,029,212	583,503
Portfolio investments	284,221	-	-	-
Other financial assets	-	112,925	-	-
Total financial assets	$ 12,218,608	$ 57,958,992	$ 20,151,260	$ 8,545,260
LIABILITIES				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	4,152,301	27,932,255	5,235,486	2,104,477
Deferred revenue	81,359,963	238,410,095	31,804,965	59,845,313
Employee future benefits liabilities	973,000	-	-	-
Liability for contaminated sites	-	-	-	-
Other liabilities	43,437	-	-	-
Debt				
Supported: Debentures and other supported debt	-	-	1,047,402	79,194
Unsupported: Debentures and capital loans	-	2,805,882	-	-
Mortgages	-	-	-	-
Capital leases	-	-	-	-
Total liabilities	$ 86,528,701	$ 269,148,232	$ 38,087,853	$ 62,028,984
Net financial assets (debt)	$ (74,310,093)	$ (211,189,240)	$ (17,936,593)	$ (53,483,724)
NON-FINANCIAL ASSETS				
Total tangible capital assets	$ 84,880,460	$ 254,798,434	$ 34,334,277	$ 63,230,638
Prepaid expenses	360,575	881,340	494,138	240,476
Other non-financial assets	516,738	-	-	-
Total non-financial assets	$ 85,757,773	$ 255,679,774	$ 34,828,415	$ 63,471,114
Accumulated surplus	$ 11,447,680	$ 44,490,534	$ 16,891,822	$ 9,987,390
Accumulated surplus / (deficit) is comprised of:				
Unrestricted surplus	$ 2,026,575	$ -	$ 273,275	$ 523,519
Total operating reserves	1,896,749	17,623,873	9,582,651	4,190,378
Accumulated Surplus from Operations	$ 3,923,324	$ 17,623,873	$ 9,855,926	$ 4,713,897
Investment in tangible capital assets	7,240,576	24,880,248	5,472,097	5,248,752
Total capital reserves*	152,000	1,880,535	1,563,799	24,741
Endowments	131,780	105,878	-	-
Accumulated operating surplus (deficit)	$ 11,447,680	$ 44,490,534	$ 16,891,822	$ 9,987,390
Accumulated remeasurement gains (losses)	-	-	-	-
	$ 11,447,680	$ 44,490,534	$ 16,891,822	$ 9,987,390

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Unaudited Summary of Statements of Financial Position and Accumulated Surplus

As at August 31, 2015

	(in dollars)			
	St. Thomas Aquinas Roman Catholic Sep. Regional Div. # 38	Sturgeon School Div. # 24	Suzuki Charter School Society	The Southern Francophone Education Region # 4
FINANCIAL ASSETS				
Cash and cash equivalents	$ 4,330,825	$ 6,004,221	$ 493,932	$ 4,999,033
Accounts receivable (net after allowances)	458,992	916,304	28,386	1,039,302
Portfolio investments	-	22,770	278,173	5,115,682
Other financial assets	-	36,138	-	-
Total financial assets	$ 4,789,817	$ 6,979,433	$ 800,491	$ 11,154,017
LIABILITIES				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	689,272	1,474,209	48,365	819,437
Deferred revenue	44,969,185	22,538,050	539,662	52,984,928
Employee future benefits liabilities	-	74,693	-	-
Liability for contaminated sites	-	-	-	-
Other liabilities	-	-	-	-
Debt				
Supported: Debentures and other supported debt	255,129	42,858	-	-
Unsupported: Debentures and capital loans	406,093	-	-	-
Mortgages	-	-	-	-
Capital leases	-	-	-	-
Total liabilities	$ 46,319,679	$ 24,129,810	$ 588,027	$ 53,804,365
Net financial assets (debt)	$ (41,529,862)	$ (17,150,377)	$ 212,464	$ (42,650,348)
NON-FINANCIAL ASSETS				
Total tangible capital assets	$ 47,676,076	$ 24,142,113	$ 626,296	$ 50,294,261
Prepaid expenses	189,235	209,495	10,498	64,184
Other non-financial assets	128,427	-	-	-
Total non-financial assets	$ 47,993,738	$ 24,351,608	$ 636,794	$ 50,358,445
Accumulated surplus	$ 6,463,876	$ 7,201,231	$ 849,258	$ 7,708,097
Accumulated surplus / (deficit) is comprised of:				
Unrestricted surplus	$ 1,063,159	$ 605,618	$ 663,487	$ 5,309,339
Total operating reserves	1,056,907	1,435,968	63,738	2,067,919
Accumulated Surplus from Operations	$ 2,120,066	$ 2,041,586	$ 727,225	$ 7,377,258
Investment in tangible capital assets	4,043,810	2,449,191	122,033	302,810
Total capital reserves*	300,000	2,710,454	-	32,273
Endowments	-	-	-	-
Accumulated operating surplus (deficit)	$ 6,463,876	$ 7,201,231	$ 849,258	$ 7,712,341
Accumulated remeasurement gains (losses)	-	-	-	(4,244)
	$ 6,463,876	$ 7,201,231	$ 849,258	$ 7,708,097

*Capital reserves are funds set aside by the board to meet future capital expenditures. Once the capital reserves are established, the funds cannot be spent on operating purposes without prior ministerial approval.

Unaudited Summary of Statements of Financial Position and Accumulated Surplus

As at August 31, 2015

(in dollars)

	Valhalla School Foundation	Westmount Charter School Society	Westwind School Div. # 74	Wetaskiwin Regional Div. # 11
FINANCIAL ASSETS				
Cash and cash equivalents	$ 29,565	$ 1,993,614	$ 4,934,269	$ 6,493,857
Accounts receivable (net after allowances)	20,434	840,389	736,443	4,566,689
Portfolio investments	-	-	2,470,540	-
Other financial assets	-	-	-	-
Total financial assets	$ 49,999	$ 2,834,003	$ 8,141,252	$ 11,060,546
LIABILITIES				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	21,550	1,630,297	350,818	1,549,587
Deferred revenue	437,804	320,583	51,229,190	40,358,661
Employee future benefits liabilities	-	-	129,300	246,453
Liability for contaminated sites	-	-	-	-
Other liabilities	-	-	-	-
Debt				
Supported: Debentures and other supported debt	-	-	273,600	575,165
Unsupported: Debentures and capital loans	154,181	-	-	-
Mortgages	-	-	-	-
Capital leases	-	-	-	-
Total liabilities	$ 613,535	$ 1,950,880	$ 51,982,908	$ 42,729,866
Net financial assets (debt)	$ (563,536)	$ 883,123	$ (43,841,656)	$ (31,669,320)
NON-FINANCIAL ASSETS				
Total tangible capital assets	$ 701,273	$ -	$ 52,790,766	$ 39,593,065
Prepaid expenses	18,729	120,362	-	213,713
Other non-financial assets	-	-	-	314,237
Total non-financial assets	$ 720,002	$ 120,362	$ 52,790,766	$ 40,121,015
Accumulated surplus	$ 156,466	$ 1,003,485	$ 8,949,110	$ 8,451,695
Accumulated surplus / (deficit) is comprised of:				
Unrestricted surplus	$ 16,610	$ 275,237	$ 246,522	$ -
Total operating reserves	-	78,248	1,484,718	2,865,941
Accumulated Surplus from Operations	$ 16,610	$ 353,485	$ 1,731,240	$ 2,865,941
Investment in tangible capital assets	139,856	-	5,981,054	4,349,294
Total capital reserves*	-	650,000	1,051,968	1,152,860
Endowments	-	-	184,848	83,600
Accumulated operating surplus (deficit)	$ 156,466	$ 1,003,485	$ 8,949,110	$ 8,451,695
Accumulated remeasurement gains (losses)	-	-	-	-
	$ 156,466	$ 1,003,485	$ 8,949,110	$ 8,451,695

*Capital reserves are funds set aside by the board to meet future capital expenditures. Once the capital reserves are established, the funds cannot be spent on operating purposes without prior ministerial approval.

Unaudited Summary of Statements of Financial Position and Accumulated Surplus

As at August 31, 2015

	(in dollars)	
	Wild Rose School Div. # 66	Wolf Creek School Div. # 72
FINANCIAL ASSETS		
Cash and cash equivalents	$ 7,720,649	$ 3,597,194
Accounts receivable (net after allowances)	1,263,623	3,419,918
Portfolio investments	-	6,438,252
Other financial assets	525	3,664
Total financial assets	$ 8,984,797	$ 13,459,028
LIABILITIES		
Bank indebtedness	$ -	$ -
Accounts payable and accrued liabilities	2,590,609	2,237,671
Deferred revenue	48,415,557	64,164,150
Employee future benefits liabilities	313,964	-
Liability for contaminated sites	-	-
Other liabilities	-	-
Debt		
Supported: Debentures and other supported debt	727,322	384,745
Unsupported: Debentures and capital loans	-	-
Mortgages	-	-
Capital leases	-	-
Total liabilities	$ 52,047,452	$ 66,786,566
Net financial assets (debt)	$ (43,062,655)	$ (53,327,538)
NON-FINANCIAL ASSETS		
Total tangible capital assets	$ 53,194,523	$ 68,356,543
Prepaid expenses	343,707	715,618
Other non-financial assets	153,359	-
Total non-financial assets	$ 53,691,589	$ 69,072,161
Accumulated surplus	$ 10,628,934	$ 15,744,623
Accumulated surplus / (deficit) is comprised of:		
Unrestricted surplus	$ -	$ 3,747,033
Total operating reserves	2,919,528	1,338,504
Accumulated Surplus from Operations	$ 2,919,528	$ 5,085,537
Investment in tangible capital assets	6,406,616	8,293,851
Total capital reserves*	1,302,790	2,167,430
Endowments	-	197,805
Accumulated operating surplus (deficit)	$ 10,628,934	$ 15,744,623
Accumulated remeasurement gains (losses)	-	-
	$ 10,628,934	$ 15,744,623

*Capital reserves are funds set aside by the board to meet future capital expenditures. Once the capital reserves are established, the funds cannot be spent on operating purposes without prior ministerial approval.

Unaudited Summary of Statements of Financial Position and Accumulated Surplus

As at August 31, 2015

	2015 Actual Totals	2014 Actual Totals (As restated)
FINANCIAL ASSETS		
Cash and cash equivalents	$ 1,284,170,159	$ 844,542,871
Accounts receivable (net after allowances)	197,112,787	264,107,284
Portfolio investments	241,204,449	242,319,093
Other financial assets	2,222,941	2,252,701
Total financial assets	$ 1,724,710,336	$ 1,353,221,949
LIABILITIES		
Bank indebtedness	$ -	$ 52,916
Accounts payable and accrued liabilities	400,841,791	346,796,412
Deferred revenue	5,362,259,605	4,904,026,553
Employee future benefits liabilities	57,859,406	59,877,964
Liability for contaminated sites	-	-
Other liabilities	4,092,360	1,187,164
Debt		
Supported: Debentures and other supported debt	27,082,433	40,736,653
Unsupported: Debentures and capital loans	31,674,964	39,529,832
Mortgages	493,460	670,000
Capital leases	13,419,851	1,561,579
Total liabilities	$ 5,897,723,870	$ 5,394,439,073
Net financial assets (debt)	$ (4,173,013,534)	$ (4,041,217,124)
NON-FINANCIAL ASSETS		
Total tangible capital assets	$ 5,464,749,396	$ 5,261,840,519
Prepaid expenses	37,396,559	37,477,487
Other non-financial assets	8,907,856	7,940,926
Total non-financial assets	$ 5,511,053,811	$ 5,307,258,932
Accumulated surplus	$ 1,338,040,277	$ 1,266,041,808
Accumulated surplus / (deficit) is comprised of:		
Unrestricted surplus	$ 61,308,775	$ 67,826,086
Total operating reserves	438,338,616	434,735,098
Accumulated Surplus from Operations	$ 499,647,391	$ 502,561,184
Investment in tangible capital assets	621,819,737	595,235,430
Total capital reserves*	199,341,012	147,161,567
Endowments	7,360,337	7,166,376
Accumulated operating surplus (deficit)	$ 1,328,168,477	$ 1,252,124,557
Accumulated remeasurement gains (losses)	9,871,800	13,917,251
	$ 1,338,040,277	$ 1,266,041,808

*Capital reserves are funds set aside by the board to meet future capital expenditures. Once the capital reserves are established, the funds cannot be spent on operating purposes without prior ministerial approval.

Unaudited Summary of Statements of Operations and Changes in Financial Position

For the year ended August 31, 2015

(in dollars)

	Almadina School Society	Aspen View Public School Div. # 78	Aurora School Ltd.	Battle River Regional Div. # 31
REVENUES				
Alberta Education	$ 10,631,514	$ 37,518,864	$ 6,286,243	$ 76,615,938
Other - Government of Alberta	-	208,715	-	518,357
Federal Government and First Nations	-	2,307,444	-	-
Other Alberta school authorities	-	-	-	-
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	-	-	-	-
Property Taxes	-	-	-	-
Fees	236,496	738,147	249,722	1,572,918
Other sales and services	-	841,627	35	1,155,384
Investment income	10,402	271,037	65,272	152,064
Gifts and donations	200	1,919	6,073	348,300
Rentals of facilities	-	99,551	47,756	18,908
Fundraising	24,637	1,628,147	63,549	1,139,696
Gains on disposal of capital assets	-	-	-	35,500
Other revenue	7,007	178,894	1,902	12,589
Total revenues	$ 10,910,256	$ 43,794,345	$ 6,720,552	$ 81,569,654
EXPENSES				
Instruction - ECS	$ 505,307	$ 874,767	$ 270,856	$ 3,265,834
Instruction - Grades 1 - 12	8,000,714	30,235,905	4,120,113	57,245,418
Plant operations and maintenance	543,475	5,954,477	1,176,815	10,946,662
Transportation	907,019	3,919,057	494,825	5,351,039
Board & system administration	440,147	2,098,733	315,061	2,785,166
External services	-	2,454,995	-	1,434,089
Total expenses	$ 10,396,662	$ 45,537,934	$ 6,377,670	$ 81,028,208
Operating surplus (deficit)	$ 513,594	$ (1,743,589)	$ 342,882	$ 541,446
Changes in Financial Position:				
Total cash flows from operating transactions	$ 899,923	$ 6,330,751	$ 1,280,324	$ 6,466,547
Total cash flows from capital transactions	(579,211)	(452,269)	(587,201)	(2,403,880)
Total cash flows from investing transactions	(11,176)	(195,786)	-	(409)
Total cash flows from financing transactions	-	(128,671)	-	(535,851)
Increase (decrease) in cash and cash equivalents	$ 309,536	$ 5,554,025	$ 693,123	$ 3,526,407
Cash and cash equivalents, at beginning of the year	262,246	2,243,699	5,081,394	12,393,239
Cash and cash equivalents, at end of the year	$ 571,782	$ 7,797,724	$ 5,774,517	$ 15,919,646
Alberta Education Funded Student Enrolment*	991	2,610	604	6,064

*Early Childhood Services (ECS) children are counted as ½ of full time equivalent enrolment.

Unaudited Summary of Statements of Operations and Changes in Financial Position

For the year ended August 31, 2015

(in dollars)

	Black Gold Regional Div. # 18	Boyle Street Education Centre	Buffalo Trail Public Schools Regional Div. # 28	Calgary Arts Academy Society
REVENUES				
Alberta Education	$ 106,003,293	$ 3,877,723	$ 55,997,303	$ 4,518,153
Other - Government of Alberta	423,569	2,031	474,925	-
Federal Government and First Nations	16,233	-	1,917	-
Other Alberta school authorities	17,645	2,500	39,112	-
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	-	-	-	-
Property Taxes	-	-	-	-
Fees	2,491,411	-	687,266	365,689
Other sales and services	3,106,533	18,913	379,138	85,735
Investment income	289,572	22,112	115,681	7,440
Gifts and donations	317,684	13,000	172,929	5,445
Rentals of facilities	112,867	-	23,114	840
Fundraising	682,615	-	1,532,685	15,276
Gains on disposal of capital assets	-	-	3,700	14,549
Other revenue	-	-	-	127,800
Total revenues	$ 113,461,422	$ 3,936,279	$ 59,427,770	$ 5,140,927
EXPENSES				
Instruction - ECS	$ 7,849,490	$ -	$ 1,386,469	$ 224,666
Instruction - Grades 1 - 12	84,088,444	2,101,459	41,702,869	3,663,458
Plant operations and maintenance	14,234,653	850,901	7,858,238	418,462
Transportation	4,303,024	37,991	5,637,464	371,389
Board & system administration	3,867,281	181,798	2,053,224	287,740
External services	451,143	-	688,286	-
Total expenses	$ 114,794,035	$ 3,172,149	$ 59,326,550	$ 4,965,715
Operating surplus (deficit)	$ (1,332,613)	$ 764,130	$ 101,220	$ 175,212
Changes in Financial Position:				
Total cash flows from operating transactions	$ 4,274,758	$ 560,466	$ 7,292,499	$ 1,191,248
Total cash flows from capital transactions	(2,473,493)	(28,787)	(2,136,673)	(981,818)
Total cash flows from investing transactions	(1,000,000)	(500,951)	-	(4,557)
Total cash flows from financing transactions	(99,096)	-	(416,424)	14,688
Increase (decrease) in cash and cash equivalents	$ 702,169	$ 30,728	$ 4,739,402	$ 219,561
Cash and cash equivalents, at beginning of the year	8,348,990	307,678	8,252,859	575,821
Cash and cash equivalents, at end of the year	$ 9,051,159	$ 338,406	$ 12,992,261	$ 795,382
Alberta Education Funded Student Enrolment*	9,596	139	4,161	488

*Early Childhood Services (ECS) children are counted as ½ of full time equivalent enrolment.

Unaudited Summary of Statements of Operations and Changes in Financial Position

For the year ended August 31, 2015

	(in dollars)			
	Calgary Girls' School Society	Calgary Roman Catholic Sep. School Dist. # 1	Calgary School Dist. # 19	Canadian Rockies Regional Div. # 12
REVENUES				
Alberta Education	$ 5,705,188	$ 449,123,067	$ 1,144,396,000	$ 22,397,717
Other - Government of Alberta	-	500,736	1,108,000	727,402
Federal Government and First Nations	-	1,203,311	2,904,000	3,100,353
Other Alberta school authorities	-	165,076	832,000	18,962
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	-	-	-	-
Property Taxes	-	85,344,095	-	-
Fees	1,047,961	11,599,148	47,148,000	1,483,295
Other sales and services	-	6,631,678	24,329,000	533,296
Investment income	53,705	1,139,924	14,863,000	3,551
Gifts and donations	8,994	2,958,132	7,023,000	411,857
Rentals of facilities	500	2,255,726	6,698,000	164,696
Fundraising	149,957	3,317,802	6,828,000	507,371
Gains on disposal of capital assets	-	-	63,000	11,887
Other revenue	17,422	602,232	1,323,000	-
Total revenues	$ 6,983,727	$ 564,840,927	$ 1,257,515,000	$ 29,360,365
EXPENSES				
Instruction - ECS	$ -	$ 24,524,543	$ 49,136,000	$ 1,062,920
Instruction - Grades 1 - 12	5,204,104	428,402,671	940,461,000	19,742,801
Plant operations and maintenance	537,568	73,160,005	157,489,000	3,799,391
Transportation	813,180	16,121,953	44,336,000	1,108,858
Board & system administration	327,641	15,967,110	33,917,000	1,293,915
External services	-	2,282,438	20,814,000	1,096,292
Total expenses	$ 6,882,493	$ 560,458,720	$ 1,246,153,000	$ 28,104,176
Operating surplus (deficit)	$ 101,234	$ 4,382,207	$ 11,362,000	$ 1,256,189
Changes in Financial Position:				
Total cash flows from operating transactions	$ 498,124	$ 71,994,741	$ 171,802,000	$ 5,094,555
Total cash flows from capital transactions	(815,974)	(20,794,960)	(69,200,000)	(453,693)
Total cash flows from investing transactions	556,620	-	3,340,000	-
Total cash flows from financing transactions	(124,903)	(221,307)	27,591,000	(592,394)
Increase (decrease) in cash and cash equivalents	$ 113,867	$ 50,978,474	$ 133,533,000	$ 4,048,468
Cash and cash equivalents, at beginning of the year	450,192	47,714,343	98,320,000	2,688,512
Cash and cash equivalents, at end of the year	$ 564,059	$ 98,692,817	$ 231,853,000	$ 6,736,981
Alberta Education Funded Student Enrolment*	612	50,129	107,668	1,821

*Early Childhood Services (ECS) children are counted as ½ of full time equivalent enrolment.

Unaudited Summary of Statements of Operations and Changes in Financial Position

For the year ended August 31, 2015

(in dollars)

	CAPE-Centre for Academic and Personal Excellence Institute	Chinook's Edge School Div. # 73	Christ the Redeemer Catholic Sep. Regional Div. # 3	Clearview School Div. # 71
REVENUES				
Alberta Education	$ 2,369,473	$ 116,558,376	$ 93,129,140	$ 31,366,529
Other - Government of Alberta	17,146	839,120	638,248	673,386
Federal Government and First Nations	-	140,248	-	-
Other Alberta school authorities	-	148,800	155,347	17,043
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	-	286,654	-	-
Property Taxes	-	-	6,165,599	-
Fees	151,854	2,542,273	1,867,450	621,889
Other sales and services	66,987	1,658,818	8,999	303,546
Investment income	14,507	195,652	82,078	57,480
Gifts and donations	16,519	545,543	216,044	120,981
Rentals of facilities	-	247,970	13,014	10,050
Fundraising	6,093	1,061,606	513,820	386,162
Gains on disposal of capital assets	-	6,320	18,260	15,320
Other revenue	15,458	298,453	5,446,656	57,257
Total revenues	$ 2,658,037	$ 124,529,833	$ 108,254,655	$ 33,629,643
EXPENSES				
Instruction - ECS	$ 217,664	$ 6,269,362	$ 2,907,533	$ 1,719,478
Instruction - Grades 1 - 12	1,838,897	91,327,075	78,383,842	21,864,460
Plant operations and maintenance	238,277	15,286,126	17,896,998	4,992,791
Transportation	115,387	6,552,841	4,648,542	3,211,250
Board & system administration	212,153	4,153,935	2,031,857	1,361,196
External services	57,407	2,039,184	-	272,509
Total expenses	$ 2,679,785	$ 125,628,523	$ 105,868,772	$ 33,421,684
Operating surplus (deficit)	$ (21,748)	$ (1,098,690)	$ 2,385,883	$ 207,959
Changes in Financial Position:				
Total cash flows from operating transactions	$ (85,133)	$ 5,224,413	$ 11,988,065	$ 1,637,751
Total cash flows from capital transactions	(5,280)	(5,664,402)	(9,687,627)	(726,195)
Total cash flows from investing transactions	91,964	(98,882)	(1,138,912)	199,669
Total cash flows from financing transactions	(4,947)	(116,913)	(524,843)	(227,199)
Increase (decrease) in cash and cash equivalents	$ (3,396)	$ (655,784)	$ 636,683	$ 884,026
Cash and cash equivalents, at beginning of the year	56,335	10,731,051	8,498,820	2,538,282
Cash and cash equivalents, at end of the year	$ 52,938	$ 10,075,267	$ 9,135,503	$ 3,422,308
Alberta Education Funded Student Enrolment*	202	10,308	9,324	2,284

*Early Childhood Services (ECS) children are counted as ½ of full time equivalent enrolment.

Unaudited Summary of Statements of Operations and Changes in Financial Position

For the year ended August 31, 2015

	(in dollars)			
	Connect Charter School Society	East Central Alberta Catholic Sep. Schools Regional Div. # 16	East Central Francophone Education Region # 3	Edmonton Catholic Sep. School Dist. # 7
REVENUES				
Alberta Education	$ 5,397,704	$ 21,060,524	$ 14,085,477	$ 410,620,498
Other - Government of Alberta	-	112,428	-	423,791
Federal Government and First Nations	-	-	20,800	6,313,342
Other Alberta school authorities	-	117,647	59,841	249,838
Out of province authorities	-	-	5,907	-
Alberta Municipalities-special tax levies	-	-	-	-
Property Taxes	-	1,246,372	-	-
Fees	806,861	328,638	229,049	16,861,939
Other sales and services	199,059	94,429	133,538	7,141,240
Investment income	14,891	127,691	16,498	842,034
Gifts and donations	58,975	46,513	66,798	4,675,745
Rentals of facilities	5,280	17,153	18,862	2,511,502
Fundraising	100,675	269,264	167,790	634,637
Gains on disposal of capital assets	-	-	194,705	17,656
Other revenue	79,730	194,198	-	-
Total revenues	$ 6,663,175	$ 23,614,857	$ 14,999,265	$ 450,292,222
EXPENSES				
Instruction - ECS	$ -	$ 787,868	$ 931,914	$ 39,308,583
Instruction - Grades 1 - 12	5,439,287	17,106,163	8,644,639	313,243,410
Plant operations and maintenance	632,928	2,608,304	2,465,996	52,093,762
Transportation	544,634	451,926	1,359,311	18,727,554
Board & system administration	350,971	1,073,252	835,592	13,792,577
External services	-	150,070	875,854	6,301,875
Total expenses	$ 6,967,820	$ 22,177,583	$ 15,113,306	$ 443,467,761
Operating surplus (deficit)	$ (304,645)	$ 1,437,274	$ (114,041)	$ 6,824,461
Changes in Financial Position:				
Total cash flows from operating transactions	$ (7,635)	$ 2,594,365	$ 429,020	$ 37,943,226
Total cash flows from capital transactions	(230,609)	(25,338)	(121,559)	(8,818,814)
Total cash flows from investing transactions	600,000	7,910	-	10,100,137
Total cash flows from financing transactions	-	-	(176,540)	(491,402)
Increase (decrease) in cash and cash equivalents	$ 361,756	$ 2,576,937	$ 130,921	$ 38,733,147
Cash and cash equivalents, at beginning of the year	22,639	4,177,024	1,527,345	51,896,947
Cash and cash equivalents, at end of the year	$ 384,395	$ 6,753,961	$ 1,658,266	$ 90,630,094
Alberta Education Funded Student Enrolment*	599	2,131	647	36,091

*Early Childhood Services (ECS) children are counted as ½ of full time equivalent enrolment.

Unaudited Summary of Statements of Operations and Changes in Financial Position

For the year ended August 31, 2015

	(in dollars)			
	Edmonton School Dist. # 7	Elk Island Catholic Sep. Regional Div. # 41	Elk Island Public Schools Regional Div. # 14	Evergreen Catholic Sep. Regional Div. # 2
REVENUES				
Alberta Education	$ 949,281,061	$ 55,951,363	$ 175,540,413	$ 34,081,838
Other - Government of Alberta	3,950,928	17,931	1,098,465	173,771
Federal Government and First Nations	2,081,618	-	-	35,829
Other Alberta school authorities	1,018,587	-	278,559	-
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	-	-	-	-
Property Taxes	-	9,686,771	-	5,642,296
Fees	33,077,744	2,861,192	6,358,747	962,990
Other sales and services	24,019,555	1,692,600	3,709,339	868,013
Investment income	2,289,386	48,975	326,879	139,625
Gifts and donations	8,954,837	92,693	902,794	83,206
Rentals of facilities	4,169,695	164,599	311,117	-
Fundraising	1,665,631	216,846	641,063	176,158
Gains on disposal of capital assets	3,033,239	2,900	-	-
Other revenue	-	-	-	-
Total revenues	$ 1,033,542,281	$ 70,735,870	$ 189,167,376	$ 42,163,726
EXPENSES				
Instruction - ECS	$ 57,668,884	$ 3,201,444	$ 9,393,133	$ 1,403,379
Instruction - Grades 1 - 12	706,658,642	50,563,211	140,877,822	31,934,052
Plant operations and maintenance	139,537,427	9,475,312	20,035,232	6,294,671
Transportation	36,927,823	3,510,267	10,390,909	396,678
Board & system administration	31,644,163	2,452,143	6,761,249	1,801,085
External services	20,734,007	722,931	1,159,107	140,488
Total expenses	$ 993,170,946	$ 69,925,308	$ 188,617,452	$ 41,970,353
Operating surplus (deficit)	$ 40,371,335	$ 810,562	$ 549,924	$ 193,373
Changes in Financial Position:				
Total cash flows from operating transactions	$ 139,548,371	$ 14,504,539	$ 10,733,865	$ 10,010,647
Total cash flows from capital transactions	(40,667,069)	(11,590,036)	(3,720,212)	(5,140,971)
Total cash flows from investing transactions	44,239	-	(3,087,616)	(817,250)
Total cash flows from financing transactions	(753,506)	(62,593)	(234,989)	(291,845)
Increase (decrease) in cash and cash equivalents	$ 98,172,035	$ 2,851,910	$ 3,691,048	$ 3,760,581
Cash and cash equivalents, at beginning of the year	140,892,271	4,628,964	11,401,744	5,405,278
Cash and cash equivalents, at end of the year	$ 239,064,306	$ 7,480,874	$ 15,092,792	$ 9,165,859
Alberta Education Funded Student Enrolment*	84,579	5,805	15,965	3,636

*Early Childhood Services (ECS) children are counted as ½ of full time equivalent enrolment.

Unaudited Summary of Statements of Operations and Changes in Financial Position

For the year ended August 31, 2015

(in dollars)

	FFCA Charter School Society	Foothills School Div. # 38	Fort McMurray Public School Dist. # 2833	Fort McMurray Roman Catholic Sep. School Dist. # 32
REVENUES				
Alberta Education	$ 30,672,612	$ 82,829,172	$ 75,717,471	$ 73,375,920
Other - Government of Alberta	93,271	463,403	758,492	704,553
Federal Government and First Nations	-	469,238	14,068	612,592
Other Alberta school authorities	383,001	-	239,791	-
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	-	-	-	-
Property Taxes	-	-	-	1,898,154
Fees	2,861,114	3,065,372	1,625,069	1,583,360
Other sales and services	304,235	133,039	1,018,775	2,209,619
Investment income	139,338	313,314	193,076	188,838
Gifts and donations	42,610	266,118	453,929	1,509,384
Rentals of facilities	12,600	67,720	1,096,229	618,123
Fundraising	281,869	703,921	-	565,703
Gains on disposal of capital assets	674	4,724	3,800	-
Other revenue	-	7,217,474	245,190	104,195
Total revenues	$ 34,791,324	$ 95,533,495	$ 81,365,891	$ 83,370,441
EXPENSES				
Instruction - ECS	$ 1,201,600	$ 2,792,641	$ 6,619,683	$ 8,529,745
Instruction - Grades 1 - 12	26,779,869	69,844,254	53,589,103	54,020,705
Plant operations and maintenance	2,611,853	14,869,881	14,789,287	9,964,544
Transportation	3,002,506	4,040,364	2,176,123	1,603,081
Board & system administration	1,586,723	4,205,608	2,958,467	2,529,360
External services	-	-	-	2,499,009
Total expenses	$ 35,182,551	$ 95,752,748	$ 80,132,663	$ 79,146,444
Operating surplus (deficit)	$ (391,227)	$ (219,253)	$ 1,233,228	$ 4,223,997
Changes in Financial Position:				
Total cash flows from operating transactions	$ 490,076	$ 4,900,012	$ 8,722,275	$ 6,910,769
Total cash flows from capital transactions	(939,773)	(1,329,831)	(3,570,907)	(1,755,542)
Total cash flows from investing transactions	(1,043,588)	1,998,883	2,880,626	(75,009)
Total cash flows from financing transactions	(13,707)	4,816,795	-	(107,920)
Increase (decrease) in cash and cash equivalents	$ (1,506,992)	$ 10,385,859	$ 8,031,994	$ 4,972,298
Cash and cash equivalents, at beginning of the year	3,884,288	8,045,426	9,979,665	22,873,520
Cash and cash equivalents, at end of the year	$ 2,377,296	$ 18,431,285	$ 18,011,659	$ 27,845,818
Alberta Education Funded Student Enrolment*	3,226	7,551	4,982	5,203

*Early Childhood Services (ECS) children are counted as ½ of full time equivalent enrolment.

Unaudited Summary of Statements of Operations and Changes in Financial Position

For the year ended August 31, 2015

(in dollars)

	Fort Vermilion School Div. # 52	Golden Hills School Div. # 75	Grande Prairie Roman Catholic Sep. School Dist. # 28	Grande Prairie School Dist. # 2357
REVENUES				
Alberta Education	$ 45,578,323	$ 71,349,036	$ 46,933,596	$ 88,036,369
Other - Government of Alberta	615,598	471,708	12,148	1,676,777
Federal Government and First Nations	5,350,011	1,397,621	-	32,661
Other Alberta school authorities	165,634	-	-	-
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	-	44,200	-	-
Property Taxes	-	-	4,417,862	-
Fees	245,124	5,304,460	1,409,470	2,431,490
Other sales and services	502,286	2,633,918	142,494	2,425,925
Investment income	90,583	314,590	167,109	118,499
Gifts and donations	23,400	149,025	110,351	161,688
Rentals of facilities	276,596	92,662	252,609	50,762
Fundraising	858,710	482,977	590,185	518,414
Gains on disposal of capital assets	15,768	13,700	-	21,808
Other revenue	-	254,615	195,511	-
Total revenues	$ 53,722,033	$ 82,508,512	$ 54,231,335	$ 95,474,393
EXPENSES				
Instruction - ECS	$ 1,220,149	$ 2,569,882	$ 3,063,845	$ 7,037,862
Instruction - Grades 1 - 12	38,800,987	57,278,920	35,785,253	68,843,303
Plant operations and maintenance	7,212,996	11,263,895	8,200,338	14,621,839
Transportation	3,227,139	3,992,771	2,080,051	2,161,098
Board & system administration	2,142,980	2,426,687	2,023,810	2,830,513
External services	971,889	4,096,866	-	488,596
Total expenses	$ 53,576,140	$ 81,629,020	$ 51,153,297	$ 95,983,211
Operating surplus (deficit)	$ 145,893	$ 879,492	$ 3,078,038	$ (508,818)
Changes in Financial Position:				
Total cash flows from operating transactions	$ 2,917,752	$ 13,121,445	$ 16,375,809	$ 1,220,817
Total cash flows from capital transactions	(1,794,268)	(10,691,282)	(12,454,833)	(2,107,272)
Total cash flows from investing transactions	-	(2,180,000)	(1,208,288)	-
Total cash flows from financing transactions	(67,756)	(125,726)	(98,408)	(381,844)
Increase (decrease) in cash and cash equivalents	$ 1,055,728	$ 124,438	$ 2,614,280	$ (1,268,299)
Cash and cash equivalents, at beginning of the year	8,213,097	6,235,336	7,944,787	11,271,905
Cash and cash equivalents, at end of the year	$ 9,268,825	$ 6,359,774	$ 10,559,067	$ 10,003,606
Alberta Education Funded Student Enrolment*	2,707	5,960	4,157	7,629

*Early Childhood Services (ECS) children are counted as ½ of full time equivalent enrolment.

Unaudited Summary of Statements of Operations and Changes in Financial Position

For the year ended August 31, 2015

	(in dollars)			
	Grande Yellowhead Public School Div. # 77	Grasslands Regional Div. # 6	Greater North Central Francophone Education Region # 2	Greater St. Albert Roman Catholic Sep. School Dist. # 734
REVENUES				
Alberta Education	$ 58,734,621	$ 43,462,326	$ 45,420,430	$ 56,497,466
Other - Government of Alberta	672,822	803,367	380,921	237,934
Federal Government and First Nations	24,578	671,274	1,519,967	130,509
Other Alberta school authorities	323,757	-	273,247	-
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	-	-	-	-
Property Taxes	-	-	-	7,810,316
Fees	1,057,919	279,869	674,758	3,531,230
Other sales and services	24,095	207,771	333,378	103,787
Investment income	287,134	131,016	96,817	65,230
Gifts and donations	519,800	418,397	221,061	216,626
Rentals of facilities	9,256	97,563	180,377	184,745
Fundraising	734,480	1,221,100	251,138	316,584
Gains on disposal of capital assets	8,504	-	4,602	2,400
Other revenue	130,138	-	-	1,453,406
Total revenues	$ 62,527,104	$ 47,292,683	$ 49,355,696	$ 70,550,233
EXPENSES				
Instruction - ECS	$ 2,939,201	$ 2,790,606	$ 3,090,525	$ 5,322,081
Instruction - Grades 1 - 12	45,390,335	33,400,143	30,998,085	51,396,971
Plant operations and maintenance	7,829,498	6,378,230	6,757,539	7,918,921
Transportation	4,387,605	2,252,264	4,929,758	2,896,682
Board & system administration	2,551,878	1,903,579	1,809,770	2,285,566
External services	101,011	451,021	1,900,273	492,117
Total expenses	$ 63,199,528	$ 47,175,843	$ 49,485,950	$ 70,312,338
Operating surplus (deficit)	$ (672,424)	$ 116,840	$ (130,254)	$ 237,895
Changes in Financial Position:				
Total cash flows from operating transactions	$ 6,024,268	$ 1,689,591	$ 4,217,818	$ 1,537,617
Total cash flows from capital transactions	(4,310,279)	(948,829)	(2,323,473)	(875,104)
Total cash flows from investing transactions	2,019,086	-	-	-
Total cash flows from financing transactions	(31,630)	(429,775)	-	(797,014)
Increase (decrease) in cash and cash equivalents	$ 3,701,445	$ 310,987	$ 1,894,345	$ (134,501)
Cash and cash equivalents, at beginning of the year	4,837,242	8,862,249	5,217,641	4,952,873
Cash and cash equivalents, at end of the year	$ 8,538,687	$ 9,173,236	$ 7,111,986	$ 4,818,372
Alberta Education Funded Student Enrolment*	4,599	3,455	2,899	5,641

*Early Childhood Services (ECS) children are counted as ½ of full time equivalent enrolment.

Unaudited Summary of Statements of Operations and Changes in Financial Position

For the year ended August 31, 2015

(in dollars)

	High Prairie School Div. # 48	Holy Family Catholic Regional Div. # 37	Holy Spirit Roman Catholic Sep. Regional Div. # 4	Horizon School Div. # 67
REVENUES				
Alberta Education	$ 41,758,539	$ 25,508,185	$ 54,262,294	$ 42,989,035
Other - Government of Alberta	621,389	450,995	65,560	277,402
Federal Government and First Nations	4,297,948	2,716,785	1,394,283	-
Other Alberta school authorities	496,600	66,516	489,190	19,487
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	-	-	-	-
Property Taxes	-	1,757,430	-	-
Fees	492,298	274,074	1,666,392	1,610,903
Other sales and services	770,003	201,589	290,787	856,116
Investment income	150,923	107,695	90,611	181,919
Gifts and donations	109,839	114,193	143,426	229,878
Rentals of facilities	25,502	14,364	58,185	17,484
Fundraising	339,122	292,818	279,825	295,384
Gains on disposal of capital assets	349,949	5,719	-	91,101
Other revenue	159,928	79,219	9,733	128,221
Total revenues	$ 49,572,040	$ 31,589,582	$ 58,750,286	$ 46,696,930
EXPENSES				
Instruction - ECS	$ 1,296,440	$ 1,191,330	$ 4,019,289	$ 1,763,948
Instruction - Grades 1 - 12	33,503,701	24,048,387	42,896,623	32,807,785
Plant operations and maintenance	5,374,868	3,769,757	7,841,327	5,951,282
Transportation	3,423,657	410,899	2,036,628	2,855,905
Board & system administration	2,221,120	1,278,497	2,065,752	2,092,212
External services	2,552,906	531,116	-	496,740
Total expenses	$ 48,372,692	$ 31,229,986	$ 58,859,619	$ 45,967,872
Operating surplus (deficit)	$ 1,199,348	$ 359,596	$ (109,333)	$ 729,058
Changes in Financial Position:				
Total cash flows from operating transactions	$ 3,229,785	$ 2,001,016	$ 9,758,103	$ 4,970,050
Total cash flows from capital transactions	(4,868,126)	(1,032,205)	(6,877,008)	(1,096,703)
Total cash flows from investing transactions	-	-	(1,567)	(4,454,741)
Total cash flows from financing transactions	-	(115,576)	(67,601)	3,148,933
Increase (decrease) in cash and cash equivalents	$ (1,638,341)	$ 853,235	$ 2,811,927	$ 2,567,539
Cash and cash equivalents, at beginning of the year	14,317,203	7,473,597	8,549,659	7,114,757
Cash and cash equivalents, at end of the year	$ 12,678,862	$ 8,326,832	$ 11,361,586	$ 9,682,296
Alberta Education Funded Student Enrolment*	2,668	1,889	4,445	3,446

*Early Childhood Services (ECS) children are counted as ½ of full time equivalent enrolment.

Unaudited Summary of Statements of Operations and Changes in Financial Position

For the year ended August 31, 2015

	(in dollars)			
	Lakeland Roman Catholic Sep. School Dist. # 150	Lethbridge School Dist. # 51	Living Waters Catholic Regional Div. # 42	Livingstone Range School Div. # 68
REVENUES				
Alberta Education	$ 23,653,147	$ 100,460,681	$ 22,315,711	$ 44,208,457
Other - Government of Alberta	1,246	588,239	75,553	18,652
Federal Government and First Nations	814,170	209,490	102,919	2,377,453
Other Alberta school authorities	-	-	-	-
Out of province authorities	6,800	-	-	-
Alberta Municipalities-special tax levies	-	-	-	-
Property Taxes	2,091,569	-	1,277,485	-
Fees	676,241	2,596,969	662,143	813,043
Other sales and services	622,890	591,137	68,430	735,634
Investment income	28,935	153,383	30,889	153,387
Gifts and donations	82,529	462,451	91,010	110,321
Rentals of facilities	115,400	34,704	-	57,859
Fundraising	169,451	2,207,993	549,098	510,054
Gains on disposal of capital assets	875	-	-	6,548
Other revenue	1,127,471	-	-	103,838
Total revenues	$ 29,390,724	$ 107,305,047	$ 25,173,238	$ 49,095,246
EXPENSES				
Instruction - ECS	$ 1,098,038	$ 6,022,805	$ 1,623,750	$ 1,420,001
Instruction - Grades 1 - 12	21,813,342	80,951,234	18,918,440	36,545,330
Plant operations and maintenance	3,314,313	12,399,696	4,024,944	6,264,136
Transportation	2,128,889	2,443,535	172,809	3,401,861
Board & system administration	1,154,398	3,483,024	1,194,292	1,933,942
External services	386,912	185,428	-	-
Total expenses	$ 29,895,892	$ 105,485,722	$ 25,934,235	$ 49,565,270
Operating surplus (deficit)	$ (505,168)	$ 1,819,325	$ (760,997)	$ (470,024)
Changes in Financial Position:				
Total cash flows from operating transactions	$ 4,245,579	$ 11,760,875	$ 1,575,570	$ 4,988,643
Total cash flows from capital transactions	(1,608,013)	(6,256,309)	(1,613,007)	(9,970,906)
Total cash flows from investing transactions	-	2,453	-	(5,031,366)
Total cash flows from financing transactions	(10,000)	(204,934)	(224,160)	10,119,947
Increase (decrease) in cash and cash equivalents	$ 2,627,566	$ 5,302,085	$ (261,597)	$ 106,318
Cash and cash equivalents, at beginning of the year	709,784	13,226,457	3,199,494	9,455,739
Cash and cash equivalents, at end of the year	$ 3,337,350	$ 18,528,542	$ 2,937,897	$ 9,562,057
Alberta Education Funded Student Enrolment*	1,868	9,144	1,827	3,211

*Early Childhood Services (ECS) children are counted as ½ of full time equivalent enrolment.

Unaudited Summary of Statements of Operations and Changes in Financial Position

For the year ended August 31, 2015

(in dollars)

	Medicine Hat Catholic Sep. Regional Div. # 20	Medicine Hat School Dist. # 76	Mother Earth's Children's Charter School Society	New Horizons Charter School Society
REVENUES				
Alberta Education	$ 25,443,636	$ 78,490,742	$ 884,627	$ 2,215,811
Other - Government of Alberta	270,143	797,999	-	-
Federal Government and First Nations	-	-	941,029	-
Other Alberta school authorities	168,105	139,588	-	-
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	-	-	-	-
Property Taxes	3,546,517	-	-	-
Fees	1,333,426	1,713,271	-	68,629
Other sales and services	189,716	1,670,090	27,016	20,065
Investment income	37,608	228,881	3,350	7,636
Gifts and donations	113,983	423,159	116,115	23,100
Rentals of facilities	22,110	80,990	4,055	-
Fundraising	365,216	973,831	-	5,567
Gains on disposal of capital assets	-	17,976	-	-
Other revenue	38,072	-	-	-
Total revenues	$ 31,528,533	$ 84,536,527	$ 1,976,192	$ 2,340,808
EXPENSES				
Instruction - ECS	$ 3,179,990	$ 10,248,263	$ 79,959	$ 115,418
Instruction - Grades 1 - 12	21,378,914	57,520,347	1,035,116	1,760,998
Plant operations and maintenance	3,637,548	8,788,541	505,091	275,995
Transportation	1,105,964	2,079,608	216,327	43,879
Board & system administration	1,455,284	2,611,678	181,377	172,579
External services	692,102	1,768,461	-	10,872
Total expenses	$ 31,449,801	$ 83,016,898	$ 2,017,870	$ 2,379,741
Operating surplus (deficit)	$ 78,732	$ 1,519,629	$ (41,678)	$ (38,933)
Changes in Financial Position:				
Total cash flows from operating transactions	$ 1,480,454	$ 13,347,349	$ 168,849	$ (7,177)
Total cash flows from capital transactions	(839,720)	(4,694,314)	(5,710)	(302,091)
Total cash flows from investing transactions	-	(29,945)	(200,000)	146,539
Total cash flows from financing transactions	(63,799)	(131,741)	-	-
Increase (decrease) in cash and cash equivalents	$ 576,935	$ 8,491,349	$ (36,861)	$ (162,729)
Cash and cash equivalents, at beginning of the year	3,139,819	16,630,488	202,552	248,857
Cash and cash equivalents, at end of the year	$ 3,716,754	$ 25,121,837	$ 165,691	$ 86,128
Alberta Education Funded Student Enrolment*	2,435	6,737	26	204

*Early Childhood Services (ECS) children are counted as ½ of full time equivalent enrolment.

Unaudited Summary of Statements of Operations and Changes in Financial Position

For the year ended August 31, 2015

	(in dollars)			
	Northern Gateway Regional Div. # 10	Northern Lights School Div. # 69	Northland School Div. # 61	Northwest Francophone Education Region # 1
REVENUES				
Alberta Education	$ 55,761,621	$ 76,131,796	$ 39,642,357	$ 8,648,548
Other - Government of Alberta	2,969,617	716,262	477,229	-
Federal Government and First Nations	2,737,804	2,492,225	21,822,073	18,872
Other Alberta school authorities	212	8,861	-	-
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	-	-	-	-
Property Taxes	-	-	-	-
Fees	1,243,540	969,426	-	204,609
Other sales and services	580,886	1,325,452	1,160,007	-
Investment income	102,982	89,135	77,530	5,720
Gifts and donations	220,004	550,853	1,205,389	21,326
Rentals of facilities	-	102,635	883,937	14,846
Fundraising	1,167,494	1,251,991	375,109	172,917
Gains on disposal of capital assets	7,500	22,486	94,037	7,001
Other revenue	-	4,046	-	62,753
Total revenues	$ 64,791,660	$ 83,665,168	$ 65,737,668	$ 9,156,592
EXPENSES				
Instruction - ECS	$ 2,382,035	$ 4,433,594	$ 2,376,996	$ 692,952
Instruction - Grades 1 - 12	47,193,878	57,070,693	39,985,058	5,527,630
Plant operations and maintenance	8,389,061	11,309,822	11,576,495	1,545,789
Transportation	5,172,647	5,949,644	3,581,793	1,049,824
Board & system administration	2,703,437	3,229,193	3,370,913	470,797
External services	428,185	1,043,242	5,265,129	-
Total expenses	$ 66,269,243	$ 83,036,188	$ 66,156,384	$ 9,286,992
Operating surplus (deficit)	$ (1,477,583)	$ 628,980	$ (418,716)	$ (130,400)
Changes in Financial Position:				
Total cash flows from operating transactions	$ 16,891,835	$ 5,988,152	$ 5,617,724	$ 342,661
Total cash flows from capital transactions	(8,168,221)	(2,230,648)	(2,251,611)	(105,978)
Total cash flows from investing transactions	-	(5,409)	-	451,856
Total cash flows from financing transactions	(261,518)	(500,568)	-	-
Increase (decrease) in cash and cash equivalents	$ 8,462,096	$ 3,251,527	$ 3,366,113	$ 688,539
Cash and cash equivalents, at beginning of the year	9,419,614	8,774,259	3,609,465	390,367
Cash and cash equivalents, at end of the year	$ 17,881,710	$ 12,025,786	$ 6,975,578	$ 1,078,906
Alberta Education Funded Student Enrolment*	4,528	5,560	1,493	397

*Early Childhood Services (ECS) children are counted as ½ of full time equivalent enrolment.

Unaudited Summary of Statements of Operations and Changes in Financial Position

For the year ended August 31, 2015

(in dollars)

	Palliser Regional Div. # 26	Parkland School Div. # 70	Peace River School Div. # 10	Peace Wapiti School Div. # 76
REVENUES				
Alberta Education	$ 74,518,237	$ 112,354,522	$ 45,137,688	$ 71,990,945
Other - Government of Alberta	503,201	2,280	989,164	97,302
Federal Government and First Nations	376,445	1,720,967	265,152	2,327,158
Other Alberta school authorities	-	104,491	-	286,102
Out of province authorities	-	-	-	358,047
Alberta Municipalities-special tax levies	-	-	-	-
Property Taxes	-	-	-	-
Fees	2,056,717	3,184,886	279,120	903,345
Other sales and services	911,187	1,581,894	736,991	1,110,238
Investment income	99,068	185,961	396,975	131,523
Gifts and donations	86,419	132,707	183,738	412,308
Rentals of facilities	336,601	7,577	154,981	395,273
Fundraising	1,221,665	1,140,331	751,158	1,414,880
Gains on disposal of capital assets	3,400	-	18,787	45,456
Other revenue	588,206	-	123,856	-
Total revenues	$ 80,701,146	$ 120,415,616	$ 49,037,610	$ 79,472,577
EXPENSES				
Instruction - ECS	$ 4,407,191	$ 8,121,359	$ 850,204	$ 3,302,678
Instruction - Grades 1 - 12	59,683,763	83,661,497	35,057,517	55,688,247
Plant operations and maintenance	9,487,035	14,135,112	7,442,790	9,641,742
Transportation	3,882,081	10,452,383	5,522,693	7,110,471
Board & system administration	2,911,193	3,993,819	2,047,465	2,542,830
External services	670,953	57,787	300,818	573,583
Total expenses	$ 81,042,216	$ 120,421,957	$ 51,221,487	$ 78,859,551
Operating surplus (deficit)	$ (341,070)	$ (6,341)	$ (2,183,877)	$ 613,026
Changes in Financial Position:				
Total cash flows from operating transactions	$ 2,277,939	$ 3,895,907	$ 476,023	$ 14,947,442
Total cash flows from capital transactions	(1,547,9[illegible])	(4,625,166)	(2,221,650)	(11,630,601)
Total cash flows from investing transactions	(5,531)	-	-	(3,118,841)
Total cash flows from financing transactions	(301,571)	(22,347)	(302,843)	(396,948)
Increase (decrease) in cash and cash equivalents	$ 422,866	$ (751,606)	$ (2,048,470)	$ (198,948)
Cash and cash equivalents, at beginning of the year	8,759,855	12,397,831	19,052,565	5,392,204
Cash and cash equivalents, at end of the year	$ 9,182,721	$ 11,646,225	$ 17,004,095	$ 5,193,256
Alberta Education Funded Student Enrolment*	6,455	9,641	2,835	5,340

*Early Childhood Services (ECS) children are counted as ½ of full time equivalent enrolment.

Unaudited Summary of Statements of Operations and Changes in Financial Position

For the year ended August 31, 2015

(in dollars)

	Pembina Hills Regional Div. # 7	Prairie Land Regional Div. # 25	Prairie Rose School Div. # 8	Red Deer Catholic Regional Div. # 39
REVENUES				
Alberta Education	$ 53,953,638	$ 22,974,772	$ 45,540,767	$ 78,851,585
Other - Government of Alberta	880,445	488,017	714,965	3,432,875
Federal Government and First Nations	44,219	-	235,543	51,227
Other Alberta school authorities	62,711	20,528	82,047	129,209
Out of province authorities	-	85,800	207,212	-
Alberta Municipalities-special tax levies	78,634	296,928	-	-
Property Taxes	-	-	-	7,264,053
Fees	705,911	124,480	930,078	1,958,357
Other sales and services	387,535	813,707	755,509	1,042,534
Investment income	235,281	185,803	102,266	350,669
Gifts and donations	55,890	146,368	238,537	150,096
Rentals of facilities	96,704	138,870	53,916	131,563
Fundraising	111,460	308,425	442,599	846,677
Gains on disposal of capital assets	7,778	3,000	-	48,318
Other revenue	237,188	-	146,237	1,008,353
Total revenues	$ 56,857,394	$ 25,589,698	$ 49,449,674	$ 95,265,516
EXPENSES				
Instruction - ECS	$ 3,539,826	$ 736,539	$ 1,883,093	$ 5,058,837
Instruction - Grades 1 - 12	40,802,380	16,451,838	34,173,377	71,100,825
Plant operations and maintenance	5,846,943	4,200,175	5,682,860	10,022,704
Transportation	4,963,192	2,479,865	5,507,506	4,837,996
Board & system administration	1,828,336	1,008,275	2,349,129	3,165,135
External services	94,324	355,366	34,939	-
Total expenses	$ 57,075,001	$ 25,232,058	$ 49,630,904	$ 94,185,497
Operating surplus (deficit)	$ (217,606)	$ 357,640	$ (181,230)	$ 1,080,019
Changes in Financial Position:				
Total cash flows from operating transactions	$ 11,209,510	$ 1,333,505	$ 3,110,718	$ 14,081,145
Total cash flows from capital transactions	(10,696,502)	(904,339)	(908,741)	(7,160,072)
Total cash flows from investing transactions	-	(275,513)	-	(7,537)
Total cash flows from financing transactions	(289,696)	(78,514)	(159,000)	(152,385)
Increase (decrease) in cash and cash equivalents	$ 223,312	$ 75,139	$ 2,042,977	$ 6,761,151
Cash and cash equivalents, at beginning of the year	11,898,050	1,211,135	7,108,040	23,325,216
Cash and cash equivalents, at end of the year	$ 12,121,362	$ 1,286,274	$ 9,151,017	$ 30,086,367
Alberta Education Funded Student Enrolment*	5,391	1,351	3,287	7,639

*Early Childhood Services (ECS) children are counted as ½ of full time equivalent enrolment.

Unaudited Summary of Statements of Operations and Changes in Financial Position

For the year ended August 31, 2015

(in dollars)

	Red Deer Public School Dist. # 104	Rocky View School Div. # 41	St. Albert Public School Dist. # 5565	St. Paul Education Regional Div. # 1
REVENUES				
Alberta Education	$ 109,084,937	$ 209,011,889	$ 74,524,390	$ 42,597,350
Other - Government of Alberta	1,256,999	1,392,955	189,241	353,136
Federal Government and First Nations	115,223	899,144	540	11,977,445
Other Alberta school authorities	500,139	842,828	485,519	-
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	-	-	-	-
Property Taxes	-	-	-	-
Fees	3,201,107	11,082,635	4,200,234	649,229
Other sales and services	3,119,062	1,319,311	1,222,740	880,997
Investment income	111,736	614,467	210,313	118,176
Gifts and donations	542,209	539,465	188,950	122,284
Rentals of facilities	177,660	310,403	114,681	71,249
Fundraising	73,705	2,749,794	267,280	459,452
Gains on disposal of capital assets	7,871	24,646	-	49,773
Other revenue	104,826	500	-	369,238
Total revenues	$ 118,295,474	$ 228,788,037	$ 81,403,888	$ 57,648,329
EXPENSES				
Instruction - ECS	$ 6,604,663	$ 9,217,552	$ 5,186,599	$ 1,702,611
Instruction - Grades 1 - 12	89,470,179	165,715,432	61,092,360	42,709,858
Plant operations and maintenance	14,476,800	29,578,807	8,479,218	7,372,874
Transportation	3,091,006	14,872,748	2,373,673	3,196,000
Board & system administration	3,701,549	6,530,403	2,691,571	2,364,848
External services	1,391,068	172,199	613,671	578
Total expenses	$ 118,735,265	$ 226,087,141	$ 80,437,092	$ 57,346,769
Operating surplus (deficit)	$ (439,791)	$ 2,700,896	$ 966,796	$ 301,560
Changes in Financial Position:				
Total cash flows from operating transactions	$ 10,305,757	$ 30,141,939	$ 12,126,218	$ 2,105,288
Total cash flows from capital transactions	(8,626,734)	(25,394,278)	(9,204,286)	(458,231)
Total cash flows from investing transactions	(110,340)	965	-	-
Total cash flows from financing transactions	(447,811)	(558,441)	(451,079)	(66,498)
Increase (decrease) in cash and cash equivalents	$ 1,120,872	$ 4,190,186	$ 2,470,853	$ 1,580,559
Cash and cash equivalents, at beginning of the year	7,378,558	51,156,543	13,651,195	6,381,198
Cash and cash equivalents, at end of the year	$ 8,499,430	$ 55,346,729	$ 16,122,048	$ 7,961,757
Alberta Education Funded Student Enrolment*	9,976	19,523	7,279	3,098

*Early Childhood Services (ECS) children are counted as ½ of full time equivalent enrolment.

Unaudited Summary of Statements of Operations and Changes in Financial Position

For the year ended August 31, 2015

	(in dollars)			
	St. Thomas Aquinas Roman Catholic Sep. Regional Div. # 38	Sturgeon School Div. # 24	Suzuki Charter School Society	The Southern Francophone Education Region # 4
REVENUES				
Alberta Education	$ 32,117,706	$ 61,002,026	$ 3,027,439	$ 42,453,724
Other - Government of Alberta	593,968	553,357	17,063	367,570
Federal Government and First Nations	1,145,450	305,186	-	-
Other Alberta school authorities	5,738	20,522	-	48,047
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	-	-	-	-
Property Taxes	3,984,031	-	-	-
Fees	1,178,523	1,843,612	193,930	575,473
Other sales and services	996,904	287,180	154,961	119,337
Investment income	41,741	65,425	3,876	233,111
Gifts and donations	93,391	79,645	6,012	-
Rentals of facilities	29,740	40,682	55,995	-
Fundraising	87,058	196,772	129,023	363,100
Gains on disposal of capital assets	-	15,600	-	-
Other revenue	-	43,913	94,044	65,486
Total revenues	$ 40,274,251	$ 64,453,920	$ 3,682,343	$ 44,225,848
EXPENSES				
Instruction - ECS	$ 1,646,976	$ 9,711,481	$ 119,283	$ 2,113,794
Instruction - Grades 1 - 12	28,813,170	38,237,713	2,346,775	28,975,866
Plant operations and maintenance	6,668,423	7,001,379	588,584	5,424,742
Transportation	1,011,394	5,401,920	133,031	4,839,724
Board & system administration	1,986,115	2,195,664	193,795	2,173,339
External services	414,910	70,998	202,721	-
Total expenses	$ 40,540,988	$ 62,619,155	$ 3,584,189	$ 43,527,465
Operating surplus (deficit)	$ (266,737)	$ 1,834,765	$ 98,154	$ 698,383
Changes in Financial Position:				
Total cash flows from operating transactions	$ 3,589,840	$ 2,857,690	$ 40,386	$ 6,082,368
Total cash flows from capital transactions	(2,299,977)	(616,877)	-	(5,210,313)
Total cash flows from investing transactions	-	142	(9,472)	(382,661)
Total cash flows from financing transactions	(302,536)	(103,560)	-	-
Increase (decrease) in cash and cash equivalents	$ 987,327	$ 2,137,395	$ 30,914	$ 489,394
Cash and cash equivalents, at beginning of the year	3,343,498	3,866,826	463,018	4,509,639
Cash and cash equivalents, at end of the year	$ 4,330,825	$ 6,004,221	$ 493,932	$ 4,999,033
Alberta Education Funded Student Enrolment*	3,218	4,426	287	2,700

*Early Childhood Services (ECS) children are counted as ½ of full time equivalent enrolment.

Unaudited Summary of Statements of Operations and Changes in Financial Position

For the year ended August 31, 2015

(in dollars)

	Valhalla School Foundation	Westmount Charter School Society	Westwind School Div. # 74	Wetaskiwin Regional Div. # 11
REVENUES				
Alberta Education	$ 1,587,000	$ 14,943,451	$ 45,319,858	$ 44,955,024
Other - Government of Alberta	18,147	-	38,115	262,576
Federal Government and First Nations	-	-	3,576,555	4,984,147
Other Alberta school authorities	-	49,969	-	56,848
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	-	-	59,998	-
Property Taxes	-	-	-	-
Fees	13,100	1,188,439	603,933	885,874
Other sales and services	-	105,985	361,563	1,361,303
Investment income	35	22,197	125,744	81,467
Gifts and donations	1,917	145,990	65,288	73,698
Rentals of facilities	-	15,300	-	24,026
Fundraising	967	78,534	736,412	330,354
Gains on disposal of capital assets	-	-	41,541	300
Other revenue	26,639	-	73,505	257,696
Total revenues	$ 1,647,805	$ 16,549,865	$ 51,002,512	$ 53,273,313
EXPENSES				
Instruction - ECS	$ 42,723	$ 284,451	$ 3,604,462	$ 2,273,744
Instruction - Grades 1 - 12	954,102	11,693,010	38,434,073	40,410,742
Plant operations and maintenance	298,710	3,176,412	5,289,846	7,840,794
Transportation	214,500	951,933	2,029,373	2,586,833
Board & system administration	70,002	824,321	2,059,152	2,334,555
External services	-	35,393	156,917	96,899
Total expenses	$ 1,580,037	$ 16,965,520	$ 51,573,823	$ 55,543,567
Operating surplus (deficit)	$ 67,768	$ (415,655)	$ (571,311)	$ (2,270,254)
Changes in Financial Position:				
Total cash flows from operating transactions	$ 186,183	$ (363,907)	$ 3,915,324	$ 3,722,662
Total cash flows from capital transactions	(278,161)	-	(1,589,518)	(3,614,372)
Total cash flows from investing transactions	-	45,000	94,138	(100)
Total cash flows from financing transactions	154,181	-	(161,200)	(344,747)
Increase (decrease) in cash and cash equivalents	$ 62,203	$ (318,907)	$ 2,258,744	$ (236,557)
Cash and cash equivalents, at beginning of the year	(32,637)	2,312,521	2,675,525	6,730,414
Cash and cash equivalents, at end of the year	$ 29,565	$ 1,993,614	$ 4,934,269	$ 6,493,857
Alberta Education Funded Student Enrolment*	108	1,198	3,787	3,303

*Early Childhood Services (ECS) children are counted as ½ of full time equivalent enrolment.

Unaudited Summary of Statements of Operations and Changes in Financial Position

For the year ended August 31, 2015

	(in dollars)	
	Wild Rose School Div. # 66	Wolf Creek School Div. # 72
REVENUES		
Alberta Education	$ 58,574,096	$ 78,320,396
Other - Government of Alberta	628,372	456,052
Federal Government and First Nations	190,971	2,970,312
Other Alberta school authorities	70,933	116,306
Out of province authorities	-	-
Alberta Municipalities-special tax levies	-	-
Property Taxes	-	-
Fees	1,540,183	2,130,351
Other sales and services	719,391	1,391,703
Investment income	121,157	160,453
Gifts and donations	365,279	137,471
Rentals of facilities	41,409	19,350
Fundraising	689,123	1,009,290
Gains on disposal of capital assets	-	184,262
Other revenue	77,199	-
Total revenues	$ 63,018,113	$ 86,895,946
EXPENSES		
Instruction - ECS	$ 3,344,182	$ 3,424,434
Instruction - Grades 1 - 12	45,543,247	66,576,195
Plant operations and maintenance	8,628,105	9,937,563
Transportation	5,061,704	5,015,564
Board & system administration	2,463,487	2,859,534
External services	1,116,022	-
Total expenses	$ 66,156,747	$ 87,813,290
Operating surplus (deficit)	$ (3,138,634)	$ (917,344)
Changes in Financial Position:		
Total cash flows from operating transactions	$ (1,069,925)	$ 1,418,104
Total cash flows from capital transactions	(509,621)	(3,479,995)
Total cash flows from investing transactions	-	(321,627)
Total cash flows from financing transactions	(217,171)	(214,870)
Increase (decrease) in cash and cash equivalents	$ (1,796,717)	$ (2,598,388)
Cash and cash equivalents, at beginning of the year	9,517,366	6,195,582
Cash and cash equivalents, at end of the year	$ 7,720,649	$ 3,597,194
Alberta Education Funded Student Enrolment*	4,795	6,764

*Early Childhood Services (ECS) children are counted as ½ of full time equivalent enrolment.

Unaudited Summary of Statements of Operations and Changes in Financial Position

For the year ended August 31, 2015

(in dollars)

	2015 Budget Totals	2015 Actual Totals	2014 Actual Totals (As restated)
REVENUES			
Alberta Education	$ 6,332,179,931	$ 6,516,337,371	$ 6,274,565,014
Other - Government of Alberta	32,217,324	39,366,029	39,566,103
Federal Government and First Nations	94,020,034	99,458,348	94,302,114
Other Alberta school authorities	4,861,628	8,776,884	7,860,334
Out of province authorities	843,976	666,765	555,426
Alberta Municipalities-special tax levies	508,251	766,414	582,706
Property Taxes	145,622,082	142,132,550	135,139,374
Fees	193,809,624	212,114,396	196,354,409
Other sales and services	89,136,631	115,506,632	115,104,775
Investment income	11,356,344	28,302,009	19,762,807
Gifts and donations	26,967,973	38,925,809	36,819,965
Rentals of facilities	22,678,245	23,478,493	23,277,513
Fundraising	53,906,874	50,618,488	52,115,752
Gains on disposal of capital assets	1,433,000	4,546,940	1,065,997
Other revenue	11,513,181	22,893,294	31,669,249
Total revenues	$ 7,021,055,098	$ 7,303,890,422	$ 7,028,741,538
EXPENSES			
Instruction - ECS	$ 308,607,672	$ 379,209,404	$ 314,531,507
Instruction - Grades 1 - 12	5,261,624,184	5,239,528,025	5,073,807,075
Plant operations and maintenance	876,134,765	937,136,575	892,875,182
Transportation	338,506,759	338,597,822	330,939,205
Board & system administration	243,676,100	241,172,941	240,572,246
External services	86,296,186	92,395,696	94,865,307
Total expenses	$ 7,114,845,666	$ 7,228,040,463	$ 6,947,590,522
Operating surplus (deficit)	$ (93,790,568)	$ 75,849,959	$ 81,151,016
Changes in Financial Position:			
Total cash flows from operating transactions		$ 793,085,263	$ 419,152,996
Total cash flows from capital transactions		(383,305,440)	(262,631,144)
Total cash flows from investing transactions		(2,736,846)	(29,402,619)
Total cash flows from financing transactions		32,637,227	(45,318,097)
Increase (decrease) in cash and cash equivalents		$ 439,680,204	$ 81,801,136
Cash and cash equivalents, at beginning of the year		844,489,955	762,688,819
Cash and cash equivalents, at end of the year		$ 1,284,170,159	$ 844,489,955
Alberta Education Funded Student Enrolment*			

*Early Childhood Services (ECS) children are counted as ½ of full time equivalent enrolment.

Summary of Significant Accounting Policies

School jurisdictions prepare their financial statements in accordance with Public Sector Accounting Standards (PSAS). The following are significant accounting policies followed by these entities:

- Revenues and expenses are recognized on an accrual basis.
- Revenues for the provision of goods and services are recognized in the period in which the goods are provided or the services rendered.
- Unrestricted contributions are recognized as revenues when received or receivable.
- Capital grants that give rise to an obligation to third parties as to use and control are recorded as expended deferred capital revenue (EDCR). EDCR is recognized as revenue in the period in which the related amortization expense of the funded asset is recorded.
- Contributions for capital assets that will not be amortized, such as land, are recorded as revenue, unless the asset must be held for restricted purposes. If donated land must be used for restricted purposes, revenue is deferred.
- Capital asset additions are recorded at cost and amortized based on amortization policies set by school jurisdictions.
- Donated assets are recorded at fair value where fair value can be reasonably determined.
- Inventories held for resale are valued at the lower of cost and net realizable value. Cost is determined on a first-in, first-out basis or weighted average cost.
- Investments are recorded at fair value.

Disclosure of Salaries and Benefits for Superintendent Positions (Unaudited)

For the year ended August 31, 2015

(in dollars)

School Jurisdiction	Remuneration	Benefits & Allowances	Other	Total
Aspen View Public School Division No. 78	165,000	22,028	-	187,028
Battle River Regional Division No. 31	197,421	21,224	-	218,645
Black Gold Regional Division No. 18	213,748	64,303	-	278,051
Buffalo Trail Public Schools Regional Division No. 28	177,500	51,469	-	228,969
Calgary Roman Catholic Separate School District No. 1	265,251	90,499	-	355,750
Calgary School District No. 19	295,300	101,086	-	396,386
Canadian Rockies Regional Division No. 12	218,499	15,969	-	234,468
Chinook's Edge School Division No. 73	213,458	57,910	-	271,368
Christ the Redeemer Catholic Separate Regional Division No. 3	198,000	50,127	-	248,127
Clearview School Division No. 71	172,837	34,943	-	207,780
East Central Alberta Catholic Separate Schools Regional Division No. 16	183,005	50,046	-	233,051
East Central Francophone Education Region No. 3	181,337	32,602	-	213,939
Edmonton Catholic Separate School District No. 7	349,369	56,175	-	405,544
Edmonton School District No. 7	243,069	78,303	-	321,372
Elk Island Catholic Separate Regional Division No. 41	215,000	24,044	-	239,044
Elk Island Public Schools Regional Division No. 14	225,378	35,096	55,374	315,848
Evergreen Catholic Separate Regional Division No. 2	182,135	17,646	-	199,781
Foothills School Division No. 38	194,250	46,156	-	240,406
Fort McMurray Public School District No. 2833	224,495	81,545	-	306,040
Fort McMurray Roman Catholic Separate School District No. 32	200,000	48,362	-	248,362
Fort Vermilion School Division No. 52	189,831	58,077	-	247,908
Golden Hills School Division No. 75	195,000	31,227	-	226,227
Grande Prairie Roman Catholic Separate School District No. 28	185,902	48,317	-	234,219
Grande Prairie School District No. 2357	201,240	39,443	-	240,683
Grande Yellowhead Public School Division No.77	208,434	19,522	-	227,956
Grasslands Regional Division No. 6	170,000	32,098	-	202,098
Greater North Central Francophone Education Region No. 2	202,001	31,959	-	233,960
Greater St. Albert Roman Catholic Separate School District No. 734	189,360	41,945	7,006	238,311
High Prairie School Division No. 48	190,381	33,262	-	223,643
Holy Family Catholic Separate Regional Division No. 37	177,211	45,494	-	222,705
Holy Spirit Roman Catholic Separate Regional Division No. 4	185,640	46,969	-	232,609
Horizon School Division No. 67	177,570	49,353	-	226,923
Lakeland Roman Catholic Separate School District No. 150	181,500	19,870	9,075	210,445
Lethbridge School District No. 51	198,040	37,816	-	235,856
Living Waters Catholic Regional Division No. 42	171,906	33,445	-	205,351
Livingstone Range School Division No. 68	178,850	19,432	-	198,282
Medicine Hat Catholic Separate Regional Division No. 20	147,055	27,247	-	174,302
Medicine Hat School District No. 76	207,480	61,858	-	269,338
Northern Gateway Regional Division No. 10	213,354	14,835	53,047	281,236
Northern Lights School Division No. 69	126,667	26,931	-	153,598
Northland School Division No. 61	177,718	9,184	-	186,902
Northwest Francophone Education Region No. 1	149,034	18,995	-	168,029
Palliser Regional Division No. 26	212,807	57,465	-	270,272
Parkland School Division No. 70	219,450	57,768	-	277,218
Peace River School Division No. 10	181,602	23,837	-	205,439
Peace Wapiti School Division No. 76	183,874	44,555	-	228,429
Pembina Hills Regional Division No. 7	199,025	34,947	-	233,972
Prairie Land Regional Division No. 25	207,560	44,447	-	252,007
Prairie Rose School Division No. 8	171,350	12,594	-	183,944
Red Deer Catholic Regional Division No. 39	193,414	53,997	-	247,411
Red Deer Public School District No. 104	218,730	23,198	32,473	274,401
Rocky View School Division No. 41	228,398	33,507	-	261,905
St. Albert Public School District No. 5565	206,975	58,047	-	265,022
St. Paul Education Regional Division No. 1	202,000	44,813	-	246,813
St. Thomas Aquinas Roman Catholic Separate Regional Division No. 38	169,860	39,274	-	209,134
Sturgeon School Division No. 24	189,306	33,586	-	222,892

Disclosure of Salaries and Benefits for Superintendent Positions (Unaudited) (continued)

For the year ended August 31, 2015

	(in dollars)			
School Jurisdiction	Remuneration	Benefits & Allowances	Other	Total
The Southern Francophone Education Region No. 4	175,319	14,707	-	190,026
Westwind Regional Division No. 74	186,851	60,049	-	246,900
Wetaskiwin Regional Division No. 11	190,731	37,370	-	228,101
Wild Rose School Division No. 66	190,000	40,428	-	230,428
Wolf Creek School Division No. 72	198,470	39,369	-	237,839

Footnotes:

1. This information is taken from the notes to the Audited Financial Statements submitted to Alberta Education by the School Jurisdictions.
2. Remuneration includes regular base salaries, administrative allowances, overtime, lump-sum payments, honoraria, deferred salary leave, accruals and any other direct cash remuneration.
3. Benefits include the employer's share of all employee benefits and contributions or payments made on behalf of employees. This includes retirement pension (including Alberta Teacher Retirement Fund contributions made by Alberta Education on behalf of the school jurisdictions), supplementary pensions plans, Canada Pension Plan (CPP), Employment Insurance (EI), health care, dental coverage, vision coverage, out-of-country, medical benefits, group life insurance, accidental disability and dismemberment insurance and disability plans.
4. Allowances include all monies paid to an employee as negotiated allowances. This category includes car or travel allowance, isolation allowances, relocation expenses, sabbaticals, special leave with pay, financial and retirement planning services, and club memberships.
5. Other includes payments made for such things as performance bonuses, accrued vacations and termination benefits (severance pay, retiring allowances, sick leave, vacation payouts, or other settlement costs due to loss of employment).

Alberta Teachers' Retirement Fund Board

FINANCIAL STATEMENTS

Alberta Teachers' Retirement Fund Board

Teachers' Pension Plan and Private School Teachers' Pension Plan

Financial Statements August 31, 2015

Management's Responsibility for Financial Reporting

Independent Auditor's Report

Actuary's Opinion

Statement of Financial Position

Statement of Changes in Net Assets Available for Benefits

Statement of Changes in Pension Obligations

Notes to the Financial Statements

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The financial statements of the Alberta Teachers' Retirement Fund Board and all information in the Annual Report are the responsibility of management and have been approved by the Board. The financial statements have been prepared in accordance with Canadian accounting standards for pension plans. Where necessary, management has made informed judgments and estimates of the outcome of events and transactions with due consideration to materiality.

Financial and operating data elsewhere in the Annual Report is consistent with the information contained in the financial statements.

For the integrity of financial information included in this Annual Report, management relies on the organization's system of internal controls and supporting procedures. This system has been established to ensure within reasonable limits that assets are safeguarded, that transactions are properly executed in accordance with management's authorization, and that the accounting records provide a solid foundation from which to prepare the financial statements. Controls include high quality standards for hiring and training employees, an organizational structure that provides a well-defined division of responsibilities and accountability for performance, and the communication of policies and guidelines throughout the organization.

Ultimate responsibility for the financial statements rests with the Board, which is assisted in its responsibilities by the staff and the Audit Committee. The Alberta Teachers' Retirement Fund Board's external auditor, the Auditor General, has conducted an independent examination of the financial statements in accordance with Canadian generally accepted auditing standards, performing such tests and other procedures as he considers necessary to express the opinion in his report. The Audit Committee of the Board reviews the Auditor's Report and the financial statements and recommends them for approval by the Board. The Auditor General has full and unrestricted access to discuss the audit and related findings regarding the integrity of financial reporting and the adequacy of internal control systems.

[Original Signed]
Rod Matheson
Chief Executive Officer

[Original Signed]
Myles Norton
Vice President, Finance

INDEPENDENT AUDITOR'S REPORT

AUDITOR GENERAL Alberta

To the Alberta Teachers' Retirement Fund Board

Report on the Financial Statements

I have audited the accompanying financial statements of the Alberta Teachers' Retirement Fund Board, which comprise the statement of financial position as at August 31, 2015, and the statements of changes in net assets available for benefits and changes in pension obligations for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for pension plans, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Alberta Teachers' Retirement Fund Board as at August 31, 2015, and the changes in its net assets available for benefits and changes in its pension obligations for the year then ended in accordance with Canadian accounting standards for pension plans.

[Original signed by Merwan N. Saher FCPA, FCA]

Auditor General
December 15, 2015
Edmonton, Alberta

ACTUARY'S OPINION

Aon Hewitt

Aon Hewitt has been engaged by the Alberta Teachers' Retirement Fund Board ("ATRF") to prepare actuarial valuations for the *Teachers' Pension Plan* and the *Private School Teachers' Pension Plan* (the "Plans") as at August 31, 2015. The purpose of these valuations is to determine the necessary actuarial information for financial statement reporting for the Plans in accordance with Section 4600 of the CPA Canada Handbook ("Section 4600").

Our valuations have been prepared based on:

- membership and asset data provided by ATRF as at August 31, 2015 and adjusted to reflect anticipated new hires as at September 1, 2015;
- assumptions that we understand have been adopted as ATRF management's best estimates; and
- actuarial cost methods and asset valuation methods that are in accordance Section 4600.

Based on the work we have performed, including conducting reasonability tests on the membership and asset data, we have concluded that, in our opinion:

- the data is sufficient and reliable;
- the assumptions adopted as best estimate by ATRF's management are appropriate for the purpose of the valuations;
- the actuarial cost methods and the asset valuation methods employed are appropriate for the purpose of the valuations; and
- the valuations conform with the requirements of Section 4600.

While the actuarial assumptions used to estimate the Plans' liabilities represent ATRF management's best estimate of future events and market conditions at August 31, 2015, the Plans' future experience will differ from the actuarial assumptions. Emerging experience differing from the assumptions will result in gains or losses that will be revealed in future valuations, and will affect the financial position of the Plans.

Our opinions have been given, and our valuations have been performed, in accordance with accepted actuarial practice in Canada.

[Original Signed]
Donald L. Ireland
Fellow, Canadian Institute of Actuaries
Fellow, Society of Actuaries

[Original Signed]
Damon Y. Callas
Fellow, Canadian Institute of Actuaries
Fellow, Society of Actuaries

November 2, 2015

ATRF FINANCIAL **STATEMENTS**

Statement of Financial Position

As at August 31 ($ Thousands)

	2015	2014
Assets		
Investments (Note 3)	$ 12,277,583	$ 10,758,207
Contributions receivable	19,660	21,361
Other assets	1,377	1,739
	12,298,620	10,781,307
Liabilities		
Investments related liabilities (Note 3)	196,850	36,349
Accounts payable (Note 4)	32,344	28,164
	229,194	64,513
Net assets available for benefits	**12,069,426**	**10,716,794**
Accrued pension obligations (Note 5)	**11,281,137**	**10,190,593**
Surplus	**$ 788,289**	**$ 526,201**

The accompanying notes are part of these financial statements.

Approved by the Board

[Original Signed]
Greg Meeker
Chair

[Original Signed]
Lowell Epp
Vice Chair

Statement of Changes in Net Assets Available for Benefits

For the Year Ended August 31 ($ Thousands)

	2015	2014
Net assets available for benefits, beginning of year	**$ 10,716,794**	**$ 8,581,027**
Investment operations		
Investment income (Note 6)	330,601	281,118
Change in fair value of investments (Note 6)	639,024	1,436,071
Investment expenses (Note 7)	(75,650)	(62,501)
Net investment operations	893,975	1,654,688
Member service operations		
Contributions (Note 8)		
Teachers	429,539	421,489
The Province	399,527	388,677
Employers	2,592	2,098
Transfers from other plans	10,983	11,501
	842,641	823,765
Benefits paid (Note 9)	(378,221)	(337,036)
Member service expenses (Note 7)	(5,763)	(5,650)
Net member service operations	458,657	481,079
Increase in net assets available for benefits	1,352,632	2,135,767
Net assets available for benefits, end of year	**$ 12,069,426**	**$ 10,716,794**

Statement of Changes in Pension Obligations

For the Year Ended August 31 ($ Thousands)

	2015	2014
Accrued pension obligations, beginning of year	**$ 10,190,593**	**$ 9,406,344**
Increase (decrease) in accrued pension obligations		
Interest on accrued benefits	715,504	684,474
Benefits accrued	436,758	406,401
Changes in actuarial assumptions	203,484	—
Experience losses	113,019	30,410
Benefits paid	(378,221)	(337,036)
	1,090,544	784,249
Accrued pension obligations, end of year (Note 5)	**$ 11,281,137**	**$ 10,190,593**

The accompanying notes are part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1
DESCRIPTION OF PLANS

The following description of the Teachers' Pension Plan and the Private School Teachers' Pension Plan (the "Plans") is a summary only.

a) General

The Alberta Teachers' Retirement Fund Board ("ATRF"), a corporation of the Province of Alberta (the "Province") operating under the authority of the *Teachers' Pension Plans Act*, Chapter T-1, RSA 2000, is the trustee and administrator of the Plans. The Plans are contributory defined-benefit pension plans for the teachers of Alberta.

The Plans are registered pension plans as defined in the *Income Tax Act* (registration number 0359125) and are not subject to income taxes in Canada. The Plans may be subject to taxes in other jurisdictions where full tax exemptions are not available.

b) Obligations relating to the period before September 1992

The Teachers' Pension Plan's assets and obligations related to pensionable service after August 31, 1992 (the "Post-1992 period") have been accounted for separately from the assets and obligations related to pensionable service prior to September 1, 1992 (the "Pre-1992 period") and, accordingly, these financial statements and notes include only Post-1992 period transactions of the Teachers' Pension Plan and transactions of the Private School Teachers' Pension Plan.

Effective September 1, 2009, the Province assumed full responsibility for obligations related to Pre-1992 period pensionable service and provides the required amounts to ATRF to pay the obligations on a monthly basis.

c) Funding

The determination of the value of the benefits and the required contributions for the Plans is made on the basis of periodic actuarial valuations.

All teachers under contract with school jurisdictions and charter schools in Alberta are required to contribute to the Teachers' Pension Plan. Current service costs and related deficiencies are funded by equal contributions from the Province and the teachers. An additional 10 percent cost-of-living adjustment for service earned after 1992 is funded entirely by the teachers.

Certain other designated organizations in Alberta also participate in the Teachers' Pension Plan under the same funding arrangements, except these organizations make the employer contributions rather than the Province.

Certain private schools participate in the Private School Teachers' Pension Plan. Plan costs are funded by contributions from the employers and the teachers.

d) Retirement pensions

Retirement pensions are based on the number of years of pensionable service and the highest consecutive five-year average salary. Pensions are payable to teachers who retire after completion of at least five years of pensionable service, with certain restrictions, and who have attained age 65. Unreduced pensions are also payable to teachers who have reached at least age 55 and the sum of their age and service equals 85. With certain restrictions, reduced early retirement pensions are payable to teachers who retire on or after age 55 with a minimum of five years of pensionable service.

e) Disability benefits

Teachers who are disabled after August 31, 1992 are credited with pensionable service while disabled. Teachers do not contribute to the Plans while disabled.

f) Termination benefits

Refunds or commuted value transfers are available when a teacher ceases employment.

g) Death benefits

Death benefits are available upon the death of a teacher and may be available upon the death of a pensioner. The benefit may take the form of a lump sum payment or a survivor pension.

h) Other provisions

Purchase of past service and reinstatement of refunded service is allowed on a basis that is cost neutral to the Plans.

i) Cost-of-living adjustments

Pensions payable are increased each year by an amount equal to 60 percent of the increase in the Alberta Consumer Price Index. The portion of pension earned after 1992 is increased by an additional 10 percent of the increase in the Alberta Consumer Price Index.

NOTE 2
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Basis of presentation

The statements present the aggregate financial position of the Plans. These financial statements are prepared in accordance with Canadian accounting standards for pension plans. Section 4600 – Pension Plans, of the CPA Canada Handbook, prescribes accounting policies specific to investments and pension obligations. For accounting policies which do not relate to either investments or pension obligations, International Financial Reporting Standards ("IFRS") are applied. To the extent that IFRS is inconsistent with Section 4600, Section 4600 takes precedence.

The relevant new guidance IFRS 9, Financial Instruments, issued by the International Accounting Standards Board replaces most of guidance in IAS 39, Financial Instruments: Recognition and Measurement, effective January 1, 2018. The new standard is not yet adopted by the Plans. Management is assessing the potential impact on both the Plans' financial position and their investment income when adopting the new standard.

b) Investments

Investments, investment receivables and investment liabilities are recognized on a trade date basis and are stated at fair value.

i) VALUATION OF INVESTMENTS

Fair value is the price at which an investment asset would be sold or investment liability transferred through an orderly transaction between market participants at the measurement date under current market conditions.

Fair values are determined as follows:

CATEGORY	BASIS OF VALUATION
Money-market securities	Cost plus accrued interest approximates fair value due to the short-term nature of these securities.
Bonds and debentures	Closing quoted market price. Where quoted prices are not available, estimated values are calculated using discounted cash flows based on current market yields for comparable securities.
Public equity	Closing quoted market price. Where a market price is not available, market value is determined using appropriate valuation methods.
Real estate	Real estate assets and liabilities are held directly and through limited partnerships. Fair value for direct investments is determined using appropriate valuation techniques such as discounted cash flows and comparable purchases and sales transactions. Fair value is independently appraised at least once every three years. Investments held through fund investments are valued using carrying values reported by the investment manager using similar accepted industry valuation methods.
Private equity/ infrastructure	Investments in private equity/infrastructure are held through limited partnerships, investment funds and/or other appropriate legal structures alongside our investment managers. Fair value is determined based on carrying values and other relevant information reported by the investment manager using accepted valuation methods.
Derivatives	Market prices are used for exchange-traded derivatives. Where quoted market prices are not available, appropriate valuation techniques are used to determine fair value.
Absolute return	Absolute return funds are recorded at fair value obtained from external fund managers.

ii) INCOME RECOGNITION

Income is recognized as follows:

CATEGORY	BASIS OF VALUATION
Interest income	Accrual basis
Dividend income	Accrual basis on the ex-dividend date
Income from real estate, private equity, infrastructure and absolute return	Income includes distributions recognized as interest income, dividend income or other income, as appropriate
Realized gains and losses on investments	Difference between proceeds on disposal and the average cost
Unrealized gains and losses on investments	Change in the difference between estimated fair value and the average cost

iii) EXTERNAL INVESTMENT MANAGEMENT EXPENSES

Management expenses and performance fees for external investment managers are expensed as incurred.

iv) TRANSACTION COSTS

Transaction costs are incremental costs attributable to the acquisition, issue or disposal of investment assets or liabilities. Transaction costs are expensed as incurred, on initial recognition of investments acquired.

c) Fair value disclosures

All financial instruments measured at fair value are categorized into one of the following three hierarchy levels. Each level reflects the availability of observable inputs which are used to determine fair values:

Level 1 – Unadjusted quoted prices in active markets for identical assets or liabilities;

Level 2 – Those involving inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly;

Level 3 – Those with inputs for the asset or liability that are not based on observable market data.

Determination of fair value and the resulting hierarchy requires the use of observable market data whenever available. The classification of a financial instrument in the hierarchy is based upon the lowest level of input that is significant to the measurement of fair value.

d) Foreign currency translation

Assets and liabilities denominated in foreign currencies are translated into Canadian dollars at the exchange rates prevailing on the year-end date. Income and expenses are translated into Canadian dollars at the exchange rates prevailing on the dates of the transactions. The realized gains and losses arising from these translations are included within change in fair value of investments in investment earnings.

e) Contributions

Contributions from the members, the Province and the employers are recorded on an accrual basis. Cash received from members for credited service and cash transfers from other pension plans are recorded when received.

f) Benefits

Pension benefits, termination benefits and transfers to other plans are recorded in the period in which they are paid. Any benefit payment accruals not paid are reflected in accrued pension benefits.

g) Accrued pension benefits

The value of accrued pension benefits and changes therein during the year are based on an actuarial valuation prepared by an independent firm of actuaries. The valuation is made annually as at August 31. It uses the projected benefit method pro-rated on service and management's best estimate, as at the valuation date, of various future events.

h) Capital assets

Capital assets are recorded at cost and amortized on a straight-line basis over their estimated useful lives. Costs net of accumulated amortization are included with 'other assets' on the Statement of Financial Position.

i) Use of estimates

The preparation of financial statements, in conformity with Canadian accounting standards for pension plans, requires management to make estimates and assumptions that affect the amounts reported in the financial statements. Actual results could differ from those estimates.

Measurement uncertainty exists in the calculation of the Plans' actuarial value of accrued benefits. Uncertainty arises because the Plans' actual experience may differ significantly from assumptions used in the calculation of the Plans' accrued benefits.

Measurement uncertainty exists in the valuation of the Plans' private investments as values may differ significantly from the values that would have been used had a ready market existed for these investments.

j) Salaries and benefits

Details of senior staff compensation and Board member remuneration included in "salaries and benefits" (Note 7) are presented in the Compensation Discussion and Analysis section of the Annual Report.

ATRF participates in the Local Authorities Pension Plan, a defined benefit public sector pension plan, which meets the accounting requirements for treatment as a defined contribution plan. The employer contributions are recorded as an expense under salaries and benefits (Note 7).

ATRF provides a Supplementary Employee Pension Plan (SEPP) to executives and managers whose earnings exceed the pension benefit limit under the *Income Tax Act* regulations. The pension benefit is recorded as an expense under salaries and benefits (Note 7) and as a liability (Note 4).

NOTE 3
INVESTMENTS

The following schedule summarizes the cost and fair value of the Plans' investments before allocating the market exposure related to derivative financial instruments.

($ Thousands)

	2015		2014	
	Fair Value	Cost	Fair Value	Cost
Fixed income				
Cash	$ 165,310	$ 165,310	$ 125,906	$ 125,906
Money-market securities	413,545	413,545	345,117	345,117
Bonds and debentures	2,670,374	2,522,071	2,509,531	2,363,536
	3,249,229	3,100,926	2,980,554	2,834,559
Equity				
Public	4,872,734	3,984,009	4,860,166	3,739,808
Private	1,145,886	745,256	855,390	623,723
	6,018,620	4,729,265	5,715,556	4,363,531
Infrastructure	543,483	446,308	404,558	362,175
Real estate	1,090,145	846,571	725,933	656,877
Absolute return	1,297,873	1,027,329	864,814	866,133
	2,931,501	2,320,208	1,995,305	1,885,185
Investment related assets				
Accrued income	8,408	8,408	6,867	6,867
Due from brokers	63,485	62,693	25,400	25,400
Unrealized gains and amounts receivable on derivative contracts	6,340	146	34,525	122
	78,233	71,247	66,792	32,389
INVESTMENT ASSETS	12,277,583	10,221,646	10,758,207	9,115,664
Investment related liabilities				
Due to brokers	34,038	34,038	25,612	25,612
Unrealized losses and amounts payable on derivative contracts	162,812	114	10,737	1,147
	196,850	34,152	36,349	26,759
NET INVESTMENTS	**$ 12,080,733**	**$ 10,187,494**	**$ 10,721,858**	**$ 9,088,905**

a) Fair value hierarchy

Financial instruments are categorized within the fair value hierarchy as described in Note 2 as follows:

2015

($ Thousands)

	Level 1	Level 2	Level 3	Total
Fixed income	$ 165,310	$ 2,953,221	$ 130,698	$ 3,249,229
Equity	4,872,734	—	1,145,886	6,018,620
Infrastructure	—	—	543,483	543,483
Real estate	—	—	1,090,145	1,090,145
Absolute return	—	—	1,297,873	1,297,873
Net investment-related payables	—	(118,617)	—	(118,617)
Net investments	$ 5,038,044	$ 2,834,604	$ 4,208,085	$ 12,080,733
	42%	23%	35%	100%

2014

($ Thousands)

	Level 1	Level 2	Level 3	Total
Fixed income	$ 125,906	$ 2,760,214	$ 94,434	$ 2,980,554
Equity	4,860,166	—	855,390	5,715,556
Infrastructure	—	—	404,558	404,558
Real estate	—	—	725,933	725,933
Absolute return	—	—	864,814	864,814
Net investment-related receivables	—	30,443	—	30,443
Net investments	$ 4,986,072	$ 2,790,657	$ 2,945,129	$ 10,721,858
	47%	26%	27%	100%

The following table represents a reconciliation of financial instruments included in Level 3 of the fair value hierarchy:

2015

($ Thousands)

	Fixed Income	Equity	Infrastructure	Real Estate	Absolute Return	Total
Balance, beginning of year	$ 94,434	$ 855,390	$ 404,558	$ 725,933	$ 864,814	$2,945,129
Purchases	39,050	316,543	102,777	247,914	165,240	871,524
Sales	(5,746)	(326,895)	(19,295)	(65,551)	(4,044)	(421,531)
Realized gain	—	131,885	652	7,333	—	139,870
Unrealized gain	2,960	168,963	54,791	174,516	271,863	673,093
Balance, end of year	$ 130,698	$ 1,145,886	$ 543,483	$ 1,090,145	$ 1,297,873	$4,208,085

2014

($ Thousands)

	Fixed Income	Equity	Infrastructure	Real Estate	Absolute Return	Total
Balance, beginning of year	$ 69,004	$ 591,673	$ 278,243	$ 446,019	$ —	$1,384,939
Purchases	29,166	317,096	111,552	305,497	867,420	1,630,731
Sales	(6,061)	(217,980)	(2,634)	(51,965)	(1,288)	(279,928)
Realized gain	—	51,766	74	2,517	—	54,357
Unrealized gain/(loss)	2,325	112,835	17,323	23,865	(1,318)	155,030
Balance, end of year	$ 94,434	$ 855,390	$ 404,558	$ 725,933	$ 864,814	$2,945,129

NOTE 4
ACCOUNTS PAYABLE

($ Thousands)

	2015	2014
Trade payables	$ 11,068	$ 9,370
Tax withholdings	9,908	9,337
Long-Term Incentive Plan	6,027	5,733
Supplementary Employee Pension Plan	2,380	2,048
Contributions due to the Province	1,179	—
Other	1,782	1,676
	$ 32,344	$ 28,164

NOTE 5
ACCRUED PENSION OBLIGATIONS

a) Best-estimate valuations and assumptions

An actuarial valuation of the Teachers' Pension Plan for the Post-1992 period and the Private School Teachers' Pension Plan was performed as at August 31, 2015. Valuations for the Plans were also prepared as at August 31, 2014. The present value of accrued benefits was determined using the projected benefit method prorated on service. The assumptions used in the valuations are based on management's best estimate of future events.

The major long-term economic assumptions used in the best-estimate valuations are:

	2015	2014
Rate of return on invested assets	7.00%	7.25%
Rate of Alberta inflation	2.50%	2.75%
Real wage increases	1.00%	1.00%

b) Sensitivity of changes in major assumptions on best-estimate valuations

The table below shows the impact of changes in major assumptions, holding all other assumptions constant:

	Teachers' Pension Plan		Private School Teachers' Pension Plan	
	0.50% decrease in rate of return on invested assets	0.50% increase in rate of inflation	0.50% decrease in rate of return on invested assets	0.50% increase in rate of inflation
Increase in current service costs (% of total teacher salaries)	1.44%	1.17%	1.72%	1.42%
Increase in accrued pension benefits	$908 million	$662 million	$4 million	$3 million

The current service cost (excluding 0.2% for administrative expenses) as a percent of total teacher salaries for the Teachers' Pension Plan was 13.75% and for the Private School Teachers' Pension Plan was 14.35%.

c) Results based on valuations

The valuation for the Post-1992 period of the Teachers' Pension Plan as at August 31, 2015 determined a surplus of $779.72 million. The valuation for the Private School Teachers' Pension Plan to August 31, 2015 determined a surplus of $8.57 million.

($ Thousands)

	2015			2014		
	Teachers' Pension Plan	Private Teachers'	Total	Teachers' Pension Plan	Private Teachers'	Total
Net assets at beginning of year	$ 10,665,258	$ 51,536	$ 10,716,794	$ 8,539,519	$ 41,508	$ 8,581,027
Contributions	837,338	5,303	842,641	819,543	4,222	823,765
Benefits	(375,825)	(2,396)	(378,221)	(334,866)	(2,170)	(337,036)
Investment earnings	964,962	4,663	969,625	1,708,883	8,306	1,717,189
Investment and member services expenses	(81,021)	(392)	(81,413)	(67,821)	(330)	(68,151)
Net assets at end of year	12,010,712	58,714	12,069,426	10,665,258	51,536	10,716,794
Actuarial value of accrued pension obligations	(11,230,996)	(50,141)	(11,281,137)	(10,145,785)	(44,808)	(10,190,593)
Surplus	$ 779,716	$ 8,573	$ 788,289	$ 519,473	$ 6,728	$ 526,201

NOTE 6
INVESTMENT EARNINGS

The following is a summary of investment earnings by asset class:

($ Thousands)

	2015			2014		
	Investment Income	Change in Fair Value[1]	Total	Investment Income	Change in Fair Value[2]	Total
Fixed income						
Cash and money-market securities	$ 5,167	$ —	$ 5,167	$ 4,707	$ 5,037	$ 9,744
Bonds and debentures	79,568	65,969	145,537	83,370	132,136	215,506
Equity						
Public	138,646	112,672	251,318	124,935	1,070,686	1,195,621
Private	28,271	300,848	329,119	11,642	164,601	176,243
Infrastructure	30,672	55,443	86,115	26,516	17,397	43,913
Real estate	48,277	181,849	230,126	29,948	26,382	56,330
Absolute return	—	271,863	271,863	—	(1,318)	(1,318)
Derivatives	—	(349,620)	(349,620)	—	21,1450	21,150
Investment Earnings	$ 330,601	$ 639,024	$ 969,625	$ 281,118	$ 1,436,071	$ 1,717,189

[1] Change in fair value includes a realized net gain of $378,740 and an unrealized net gain of $260,284.
[2] Change in fair value includes a realized net gain of $826,259 and an unrealized net gain of $609,812.

NOTE 7
OPERATING EXPENSES

2015

($ Thousands)

	Investment	Member Service	Total
External investment management expenses	$ 59,827	$ —	$ 59,827
Salaries and benefits	10,765	3,846	14,611
Custodial and banking	1,841	39	1,880
Professional and consulting services	1,518	583	2,101
Communication and travel	750	448	1,198
Premises and equipment	749	562	1,311
Board and committee	143	98	241
Actuarial fees	14	136	150
Other	43	51	94
	$ 75,650	$ 5,763	$ 81,413

2014

($ Thousands)

	Investment	Member Service	Total
External investment management expenses	$ 47,853	$ —	$ 47,853
Salaries and benefits	10,250	3,449	13,699
Custodial and banking	1,403	39	1,442
Professional and consulting services	1,296	819	2,115
Communication and travel	724	373	1,097
Premises and equipment	523	490	1,013
Board and committee	313	307	620
Actuarial fees	12	107	119
Other	127	66	193
	$ 62,501	$ 5,650	$ 68,151

NOTE 8
CONTRIBUTIONS

($ Thousands)

	2015	2014
Teachers		
Current service	$ 248,376	$ 242,498
Current service additional 10% COLA	15,833	15,455
Past service	4,413	6,291
Deficiency	160,917	157,245
	429,539	421,489
The Province		
Current service	246,698	239,657
Past service	1,982	2,477
Deficiency	150,847	146,543
	399,527	388,677
Employers		
Current service	2,050	1,650
Deficiency	542	448
	2,592	2,098
Transfers from other plans	10,983	11,501
	$ 842,641	$ 823,765

NOTE 9
BENEFITS PAID

($ Thousands)

	2015	2014
Pension benefits	$ 320,469	$ 283,518
Termination benefits	51,278	42,823
Transfers to other plans	6,474	10,695
	$ 378,221	$ 337,036

During the year $461 million (2014: $450 million) was received from the Province and was distributed as benefits paid relating to the Pre-1992 period.

NOTE 10
RISK MANAGEMENT

The Plans are exposed to certain financial risks as a result of investment activities. These risks include market risk, credit risk and liquidity risk. ATRF manages financial risk through the Investment Policy which is approved by the Board and reviewed at least once every fiscal year. This policy contains risk limits and risk management provisions that govern investment decisions and has been designed to achieve the mandate of ATRF which is to invest assets to achieve maximum, risk-controlled, cost-effective, long-term investment returns.

a) Market risk

Market risk is the risk that the fair value or future cash flows of an investment asset or investment liability will fluctuate because of changes in prices and rates. ATRF mitigates market risk through diversification of investments across asset types, geography and time horizons. Market risk is comprised of the following:

Currency risk

Currency risk is the risk that the value of foreign investments will be affected by changes in foreign currency exchange rates for Canadian dollars. The Plans are exposed to currency risk through investment assets or liabilities which are held in foreign currencies. The relative Canadian value or future cash flows of investments denominated in foreign currencies will change with a change in the price of Canadian dollar against other currencies.

Foreign investments in absolute return, real estate and infrastructure are hedged with the aim of minimizing foreign currency exposure. ATRF permits portfolio managers to hedge foreign currency holdings to limit the Plans' foreign currency exposure.

The Plans' foreign currency exposure is as follows:

($ Thousands)

	2015			2014
Currency	Foreign Currency Exposure	Currency Derivatives	Net Foreign Currency Exposure	Net Foreign Currency Exposure
United States Dollar	$ 2,864,127	$ (2,019,427)	$ 844,700	$ 635,661
Euro	564,073	(224,443)	339,630	238,243
British Pound Sterling	320,421	(104,672)	215,749	259,826
Hong Kong Dollar	230,130	—	230,130	180,750
Japanese Yen	175,939	—	175,939	144,731
Swiss Franc	143,328	—	143,328	76,815
Other	664,029	(36,522)	627,507	642,620
	$ 4,962,047	$ (2,385,064)	$ 2,576,983	$ 2,178,646

After considering the effect of currency hedges a 1% increase/decrease in the value of the Canadian dollar against all currencies, with all other variables held constant, would result in an approximate decrease/increase in the value of net foreign investments of $27 million as at August 31, 2015 (2014: $22 million).

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of an investment will fluctuate as a result of changes in market interest rates. The Plans are exposed to interest rate risk through fixed-rate and floating-rate securities. There are also certain alternative investments which may have interest rate components exposing them to interest rate risk. Changes in interest rates affect fair values of fixed-rate securities and the cash flows of floating-rate securities. Increases in interest rates will generally decrease the fair value of fixed-rate securities and increase cash flow from floating-rate notes.

ATRF manages interest rate risk for investments by establishing a target asset mix that provides an appropriate mix between interest sensitive investments and those subject to other risks. A portion of the interest sensitive portfolio is actively managed, allowing managers to anticipate interest rate movements to mitigate or take advantage of interest rate changes.

The term to maturity classifications of interest-bearing investments, based upon the contractual maturity of the securities are as follows:

($ Thousands)

	2015					2014	
	Term to Maturity						
	Within 1 Year	1 to 5 Years	Over 5 Years	Total	Average Effective Yield	Total	Average Effective Yield
Money-market securities	$ 413,545	$ —	$ —	$ 413,545	0.95%	$ 345,117	1.17%
Bonds and debentures	$ 43,414	$ 610,228	$2,016,732	$2,670,374	2.79%	$ 2,509,531	3.17%

A 1% increase/decrease in nominal interest rates, with all other variables held constant, would result in an approximate decrease/increase in the value of interest bearing investments of $261 million (2014: $214 million).

Equity price risk

Equity price risk is the risk that the fair value of an investment will fluctuate as a result of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual investment or factors affecting all securities traded in the market. The Plans are subject to price risk through their public equity investments.

The Plans use geographic, sector and entity specific analyses, and strategies such as diversification and derivative instruments to mitigate the overall impact of price risk.

A 10% increase/decrease in the value of all public equity, with all other variables held constant, would result in an approximate increase/decrease in the value of public-market exposure of $482 million (2014: $472 million).

b) Credit risk

Credit risk is the potential of loss should a counterparty fail to meet its contractual obligations, or a reduction in the value of assets due to diminished credit quality of the counterparty, guarantor or the collateral supporting the credit exposure. The Plans are exposed to credit risk through investment in securities, securities lending, balances receivable from sponsors and counterparties to derivative transactions.

Investment restrictions within the Plans have been set to limit the credit exposure to security issuers. Short-term investments require a rating of "R-1" or equivalent. Bonds or debentures require minimum ratings of "CCC" or equivalent in the externally managed portfolio and "BBB" for the portfolio managed internally. Unrated private debt investments are required to meet the rating criteria comparable to a BBB rating. Credit exposure to any single counterparty is limited to maximum amounts and minimum ratings as specified in the investment policies and guidelines. Fixed-income investments and over-the-counter derivatives exposed to credit risk, by credit rating, is as follows:

	2015	2014
Investment grade (AAA to BBB-)	94%	97%
Speculative grade (BB+ or lower)	1%	2%
Unrated	5%	1%

c) Liquidity risk

Liquidity risk is the risk of the Plans being unable to generate sufficient cash in a timely and cost-effective manner to meet commitments and expenses as they become due. Liquidity requirements of the Plans are met through income generated from investments, employee and employer contributions, and by holding publicly traded liquid assets traded in active markets that are easily sold and converted to cash. These investments include money-market securities, bonds and publicly-traded equities.

NOTE 11
CAPITAL

Capital is the net assets of the Plans. In accordance with the *Teachers' Pension Plans Act*, the actuarial surplus or deficit is determined by an actuarial funding valuation performed, at a minimum, every three years. The objective is to ensure that the Plans are fully funded over the long term through the management of investments and contribution rates. Investments are based on an asset mix that is designed to enable the Plans to meet their long-term funding requirement within an acceptable level of risk, consistent with the Plans' investment and funding policies, which are approved by the Board.

The Plans' surplus or deficiency is determined on the fair-value basis for accounting purposes. However for funding valuation purposes, asset values are adjusted for fluctuations in fair values to moderate the effect of market volatility on the Plans' funded status.

In accordance with the *Teachers' Pension Plans Act*, the actuarial deficiencies as determined by actuarial funding valuations are expected to be funded by August 31, 2027.

NOTE 12
COMMITMENTS

The Board has committed to fund certain investments over the next several years in accordance with the terms and conditions agreed to; as at August 31, 2015, the sum of these commitments equalled $1,730 million (2014 - $1,381 million).

NOTE 13
NET INVESTMENT RETURNS AND RELATED BENCHMARK RETURNS

Net investment returns and related benchmark returns for the Plans for the years ended August 31 are as follows:

	2015	2014
Net Investment Return	8.3%	18.9%
Benchmark Return	6.5%	18.4%

NOTE 14
COMPARATIVE FIGURES

Comparative figures have been reclassified, where necessary, to conform to the 2015 presentation.

Other Statutory Reports

Public Interest Disclosure (Whistleblower Protection) Act s.32

The *Public Interest Disclosure Act* requires the Minister of Education to report annually on the following parts of the Act.

Public Interest Disclosure (Whistleblower Protection) Act s.32

Pursuant to subsection 32(1) of the Public Interest Disclosure Act, every chief officer must prepare a report annually on all disclosures that have been made to the designated officer of the department, public entity or office of the Legislature for which the chief officer is responsible. The report must include the following information:

(a) the number of disclosures received by the designated officer, the number of disclosures acted on and the number of disclosures not acted on by the designated officer;

(b) the number of investigations commenced by the designated officer as a result of disclosures;

(c) in the case of an investigation that results in a finding of wrongdoing, a description of the wrongdoing and any recommendations made or corrective measures taken in relation to the wrongdoing or the reasons why no corrective measure was taken.

There was one disclosure of wrongdoing filed with the Public Interest Disclosure Office for the Department of Education between April 1, 2015 and March 31, 2016. The investigation into this disclosure is on-going.